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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

BORDERS GROUP, INC., *et al.*,¹

Debtors.

Chapter 11

Case No. 11-_____ (___)

(Joint Administration Pending)

**DEBTORS' MOTION PURSUANT TO
11 U.S.C. §§ 105(a), 363(b), 507(a)(8), AND 541
AND FED. R. BANKR. P. 6003 AND 6004 REQUESTING
AUTHORITY TO PAY PREPETITION TAXES AND ASSESSMENTS**

TO THE HONORABLE UNITED STATES BANKRUPTCY JUDGE:

Borders Group, Inc. ("BGI") and its debtor subsidiaries, including Borders, Inc., as debtors and debtors in possession (collectively, the "Debtors"), submit this motion (the "Motion") and respectfully represent as follows:

¹ The Debtors in these cases, along with the last four digits of each Debtor's federal tax identification number, are: Borders Group, Inc. (4588); Borders International Services, Inc. (5075); Borders, Inc. (4285); Borders Direct, LLC (0084); Borders Properties, Inc. (7978); Borders Online, Inc. (8425); Borders Online, LLC (8996); and BGP (UK) Limited.

BACKGROUND

1. On the date hereof (the “Commencement Date”), each of the Debtors commenced a voluntary case under chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”). The Debtors are authorized to operate their business and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. Contemporaneously herewith, the Debtors filed a motion seeking joint administration of their chapter 11 cases pursuant to Rule 1015(b) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”).

DEBTORS’ BUSINESS

A. Operations

2. The Debtors are a leading operator of book, music and movie superstores and mall-based bookstores. At January 29, 2011, the Debtors operated 642 stores, under the Borders, Waldenbooks, Borders Express and Borders Outlet names, as well as Borders-branded airport stores in the United States, of which 639 stores are located in the United States and 3 in Puerto Rico. Two of Borders’ flagship stores (along with other less prominent stores) are located in Manhattan. In addition, the Debtors operate a proprietary e-commerce web site, www.Borders.com, launched in May 2008, which includes both in-store and online e-commerce components.

3. As of February 11, 2011, the Debtors employed a total of approximately 6,100 full-time employees, approximately 11,400 part-time employees, and approximately 600 contingent employees (who are required to work one shift per month, and usually do so at special events), all of whom are located in the United States and Puerto Rico. The Debtors’ employees are not subject to any collective bargaining agreements.

B. Financials

4. For the fiscal year ended January 29, 2011, the Debtors recorded net sales of approximately \$2.3 billion. As of December 25, 2010, the Debtors had incurred net year-to-date losses of approximately \$168.2 million.

5. Additional information regarding the Debtors' business, capital structure, and the circumstances leading to these chapter 11 cases is contained in the *Declaration of Scott Henry Pursuant to Local Bankruptcy Rule 1007-2 in Support of First Day Motions* (the "First Day Declaration") filed contemporaneously herewith.

JURISDICTION

6. The Court has subject matter jurisdiction to consider and determine this matter pursuant to 28 U.S.C. § 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

RELIEF REQUESTED

7. By this Motion, pursuant to sections 363(b), 507(a)(8), 541, and 105(a) of the Bankruptcy Code, the Debtors request entry of an order (i) authorizing, but not directing, the Debtors to pay, in their sole discretion, all prepetition taxes including: Sales Taxes; Use Taxes; Import Taxes; Franchise and Income Taxes; Real and Personal Property Taxes; Business License Assessments; Annual Report Taxes, and any penalties and interest thereon (each as defined below and collectively, the "Taxes and Assessments") to various state and local taxing authorities (or, with respect to Import Taxes, to U.S. Customs and Border Protection) (the "Taxing Authorities"),² including those obligations subsequently determined upon audit to be

² Lists of Taxing Authorities are annexed hereto as Exhibit C. Although the Debtors believe the lists of Taxing Authorities to be as substantially complete as possible, the relief requested herein is to be applicable with respect to all Taxing Authorities and is not limited to those Taxing Authorities listed on Exhibit C. The Debtors also remit taxes to Taxing Authorities in respect of, among other things, federal, state, and local income taxes, social security, and Medicare that they withhold from employees' wages. Remittance of these taxes to the

owed during the postpetition period, as and when they become due, and those obligations due and owing to third party administrators in connection therewith, and to continue such payments to third party administrators in the ordinary course of business; and (ii) setting a final hearing (the “Final Hearing”) on the relief requested herein and entry of a final order. The Debtors estimate that the total amount of prepetition Taxes and Assessments owing to the various Taxing Authorities as of the Commencement Date is approximately \$38,379,871.³ The proposed forms of order, on an interim (the “Interim Order”) and final (the “Final Order”) basis, are annexed hereto as Exhibit A and Exhibit B, respectively.

8. The Debtors also request that the Court authorize and direct banks and financial institutions (the “Banks”) at which the Debtors maintain disbursement and other accounts (the “Bank Accounts”), at the Debtors’ instruction, to receive, honor, process, and pay, to the extent of funds on deposit, any and all checks or electronic funds transfers relating to the Taxes and Assessments.

DEBTORS’ TAXES AND ASSESSMENTS

9. Each of the Taxes and Assessments incurred by the Debtors can be classified according to the following categories: (i) Sales and Use Taxes; (ii) Import Taxes; (iii) Franchise and Income Taxes; (iv) Real and Personal Property Taxes; and (v) Business License Assessments, Annual Report Taxes and other charges and assessments.

applicable Taxing Authorities is addressed in the Debtors’ “employee wages and benefits” motion filed contemporaneously herewith.

³ The Debtors estimated approximately \$33,079,871 in Taxes and Assessments (not including the Audit Tax, as defined herein) payable as of their fiscal year end on January 29, 2011. Between January 29, 2011 and the Commencement Date, the Debtors have paid approximately \$1.5 million due and owing to Taxing Authorities (approximately \$1.2 million in Property Taxes and approximately \$300,000 in Sales Taxes). However, at the same time, Taxes and Assessments have accrued at a rate of approximately \$400,000 per day since January 29, 2011, leading to the total estimate as of the Commencement Date set forth herein.

A. Sales and Use Taxes

10. In the ordinary course of business, the Debtors, at the time of in-store and online sales of their books, music, movies and other retail products, are required to collect a variety of sales, local gross receipts and other similar taxes (the “Sales Taxes”) from their customers on behalf of the applicable Taxing Authorities, and periodically remit the Sales Taxes to the applicable Taxing Authority.

11. Typically, Sales Taxes accrue as products are sold, and such taxes are calculated as a statutory percentage of the sale price. The process by which the Debtors remit the Sales Taxes varies, depending on the particular Taxing Authority to be paid. Sales Taxes are remitted to the relevant Taxing Authorities either on the basis of estimated sales tax collections for the coming period, or on the basis of Sales Taxes actually collected from customers, in each case depending on the method required by the relevant Taxing Authority, but generally, the Debtors pay significant Sales Taxes on a monthly basis. Similarly, jurisdictions differ with regard to the frequency of payments. In an average month, the Debtors remit approximately \$12.5 million in Sales Taxes to the Taxing Authorities, although the amount remitted in any given month may vary widely, from approximately \$9 million to approximately \$18 million, due to the seasonality of the Debtors’ business (*e.g.*, because of the holidays, sales tax receipts in November and December are significantly larger than in other months). With respect to those jurisdictions that require the Debtors to remit estimated Sales Taxes, the applicable Taxing Authority subsequently reconciles payments to determine any payment deficiency or surplus for that period. A refund or payment is then either received or made. The Debtors estimate that the aggregate amount of

Sales Taxes payable as of their fiscal year-end on January 29, 2011 was approximately \$16.2 million for the United States and approximately \$320,000 for Puerto Rico.⁴

12. To facilitate remission of Sales Taxes for Borders Direct, LLC, the Debtors utilize the services of Avalara, Inc. (“Avalara”). Avalara pays Borders Direct, LLC’s Sales Taxes, and Borders Direct, LLC, in turn, reimburses Avalara for such taxes remitted to Taxing Authorities. The Debtors pay approximately \$310 per month in administrative fees to Avalara in connection with Sales Tax services (which include filing returns), in addition to approximately \$30,000 on a quarterly basis for the use of Avalara’s tax engine to assist the Debtors in charging the appropriate Sales Taxes on Borders.com. The Debtors estimate that as of the Commencement Date, approximately \$310 in such fees are accrued and unpaid. The Debtors seek authority from the Court to pay all prepetition accrued but unpaid service and administrative fees due to Avalara, and to continue such payments to Avalara in the ordinary course of the Debtors’ business.

13. Borders, Inc. also incurs use taxes (the “Use Taxes”) in connection with its purchase of certain tangible personal property or services from vendors that have no nexus to states in which Borders, Inc. operates and does business. Use Taxes arise when Borders, Inc. purchases items or services from a vendor who is not registered to collect sales taxes for states in which the property is delivered, or the services are provided. In this circumstance, such vendors are not obligated to charge or remit Sales Taxes. Nevertheless, under the various state laws governing Use Taxes, Borders, Inc. as a purchaser, is obligated to self-assess and pay the Use Taxes, when applicable, to states in which Borders, Inc. operates. Borders, Inc. pays Use Taxes in arrears and the timing and payment of Use Taxes varies from jurisdiction to jurisdiction, but in

⁴ Additionally, the Debtors have a number of relationships with publishers of “eBooks,” whereby the Debtors book sales of eBooks for the publishers. The Debtors collect Sales Taxes in accordance with such purchases, which they remit to the publishers’ agent, Kobo, Inc., who, in turn, pays the appropriate Taxing Authorities.

most cases, the Debtors remit the Use Taxes to the Taxing Authorities on a monthly basis. In an average month, the Debtors remit approximately \$4,000 in Use Taxes to Taxing Authorities, although, as with Sales Taxes, the amount remitted in any given month may vary widely owing to the seasonality of the Debtors' business. Because capital spending has been limited in the past year, Use Taxes were minimal as compared to in prior years. The Debtors estimate approximately \$10,000 in Use Taxes payable as of January 29, 2011.

14. In the ordinary course of business, the Debtors from time to time undergo audits and reviews conducted by the various Taxing Authorities. While the estimates set forth in this Motion are based on a good faith assessment of such amounts due on a prepetition basis, because of such audit rights, there is a possibility that one or more of the various Taxing Authorities may determine at some later date that the Debtors owe additional prepetition Sales Taxes and Use Taxes. Indeed, as of the Commencement Date, the Debtors have one completed audit for Sales Taxes with a resulting liability of \$18,000, exclusive of interest (the "Audit Tax"), which is payable in addition to the amount of Sales Taxes the Debtors estimate as set forth above. Accordingly, by this Motion, the Debtors also request authority to pay the Audit Tax, as well as any other such undisputed amounts that are later determined to be due and owing on a postpetition basis, including any interest and/or penalties imposed by any Taxing Authorities with respect thereto.

B. Import Taxes

15. The Debtors also are required to pay import duties with respect to their purchase of goods from abroad as well as their operations in Hawaii (the "Import Taxes"). In the ordinary course of their business, the Debtors purchase goods from overseas, most typically from locations in the Far East, such as China and the Philippines. Likewise, the Debtors are required to pay an import tax to bring inventory into Hawaii in order to stock their retail stores located

there. In total, the Debtors import approximately \$10 to \$20 million worth of goods per year. While the amount of Import Taxes varies widely from month to month, in an average month, the Debtors remit approximately \$50,000 in Import Taxes to the applicable Taxing Authority. The Debtors estimate that, as of January 29, 2011, approximately \$5,953 in prepetition Import Taxes have accrued, but have not yet been paid.

16. To facilitate remission of the Import Taxes, the Debtors utilize the services of DB Shandker (“DB”). DB pays the Debtors’ Import Taxes and, in turn, the Debtors reimburse DB on a monthly basis. The Debtors pay DB: (i) \$95 per clearance transaction, (ii) a per-shipment Merchandise Processing Fee of 0.21 percent *ad valorem* on formally entered imported merchandise (with a minimum fee of \$25 and a maximum fee of \$485 for entries with a value over \$2,000), (iii) Harbor Maintenance Fees (for most ports the Debtors enter, 0.125 % on value), and Importer Security Filing (“ISF”) fees of \$7.50 per invoice (collectively, the “Import Tax Fees”). The Import Tax Fees are required by law, and the Debtors believe that the costs and liabilities associated with taking brokerage fees and ISF filing “in-house” would greatly outweigh any benefit of doing so. As of the Commencement Date, the Debtors estimate there are no prepetition amounts owing to DB on account of such services. The Debtors seek authority from the Court to continue payments of the Import Tax Fees to DB in the ordinary course of the Debtors’ business.

C. State and Local Income Taxes and Franchise Taxes

17. Certain of the Debtors also are required to pay state and local income and franchise capital stock, and similar taxes in certain taxing jurisdictions (the “Franchise and Income Taxes”). Franchise taxes are generally assessed by state and local Taxing Authorities against the applicable Debtor for the privilege of doing business within a particular jurisdiction. Franchise taxes may be based on a flat fee, net operating income, gross receipts, or capital

employed. Certain states will refuse to qualify a debtor to do business in a state if Franchise Taxes have not been paid. Most jurisdictions assess Franchise Taxes on an annual basis, in arrears, but some jurisdictions require estimated franchise taxes to be remitted on a quarterly basis if the estimated franchise taxes exceed a certain threshold. Moreover, certain jurisdictions assess both franchise taxes and income taxes, while others assess either franchise taxes or income taxes depending on which results in the higher tax.

18. In their fiscal year ending January 29, 2011, the Debtors remitted approximately \$1,331,437 to Taxing Authorities for Franchise and Income Taxes. Approximately \$1,034,137 in Franchise and Income Taxes was payable as of January 29, 2011.

D. Real and Personal Property Taxes

19. The Debtors do not currently own any real property. In connection with their operations, the Debtors lease real property in all jurisdictions in which they conduct business, including their corporate headquarters in Ann Arbor, Michigan (which is subject to a sale leaseback transaction). The Debtors' leased real property is subject to state and local real property taxes (the "Real Property Taxes"), for which the Debtors are accountable under a variety of their leases and leaseback agreements. The Debtors pay the Real Property Taxes for which they are obligated through various outlets, depending on the particular lease agreement and/or the jurisdiction in which the real property is located, including but not limited to via (i) direct remission by the Debtors, as lessees, to the Taxing Authorities; (ii) escrow accounts for the applicable landlord; and/or (iii) reimbursement to certain landlords that directly remit the Real Property Taxes to the Taxing Authorities.⁵

⁵ The Debtors believe that the tax-based portions of the rent payments are properly characterized as parts of the lease obligations and not as tax amounts owed directly to a Taxing Authority. See *In re Ames Dep't Stores, Inc.*, 150 B.R. 107, 108 (Bankr. S.D.N.Y. 1993) (where lease provided for real estate taxes to be passed through to debtor as additional rent, the amounts due constituted lease obligations); *In re R.H. Macy & Co.*, 152 B.R.

20. The Debtors also own certain personal property located in various jurisdictions in which they operate, which is subject to state and local personal property taxes (the “Personal Property Taxes,” and together with the Real Property Taxes, the “Property Taxes”). To facilitate remission of the Personal Property Taxes, the Debtors utilize the services of Smart Business Advisory & Consulting, LLC (“Smart Business”). In connection therewith, the Debtors maintain a prepaid escrow account at First Trust Bank (the “Personal Property Tax Account”), from which Smart Business cuts checks to Taxing Authorities on behalf of the Debtors’ Personal Property Taxes. The Debtors, in turn, wire funds to replenish the Personal Property Tax Account on the same day such Personal Property Taxes are remitted to Taxing Authorities. The Debtors pay \$130,000 per year in administrative fees to Smart Business in connection with Personal Property Tax services, which amount is billed in quarterly installments based upon work performed in each quarter. The Debtors estimate that as of the Commencement Date, approximately \$40,000 in such fees are accrued and unpaid. The Debtors seek authority from the Court to pay all prepetition accrued but unpaid service and administrative fees due to Smart Business, and to continue such payments to Smart Business in the ordinary course of the Debtors’ business.

21. Depending on the jurisdiction in which the property is located, Real Property Taxes are either paid annually, semi-annually, or quarterly. Real Property Taxes almost always create a lien or security interest in the taxed property. Personal Property Taxes are generally

869, 874 (Bankr. S.D.N.Y. 1993) (“the lessee’s or sublessee’s obligation to pay real estate taxes is not that of a taxpayer, but rather that of a party to a lease”); *In re Child World, Inc.*, 150 B.R. 328, 334 (Bankr. S.D.N.Y. 1993), *rev’d. on other grounds*, 161 B.R. 571 (S.D.N.Y. 1993) (“The debtor’s obligation for the real estate taxes for the second half of the fiscal year . . . represents an integral component of additional rent due and owing under the unexpired lease with the [lessor] for nonresidential real estate and does not constitute a claim for taxes”); *In re Montgomery Ward Holding Corp.*, 268 F.3d 205, 212 (3d Cir. 2001) (where debtor lessee was required to reimburse landlord for taxes attributable to leased premises, “there is no basis in the text for distinguishing [tax reimbursement obligations] from rent and numerous other obligations of tenants”). However, out of an abundance of caution, the Debtors expressly seek authority under the Motion to pay the Real Property Taxes to the Taxing Authorities, including those the Debtors remit directly to Taxing Authorities and any other Real Property Taxes the Court may find are not lease obligations but rather tax amounts owed directly to a Taxing Authority.

paid annually, semi-annually, or quarterly. The Debtors estimate that, as of January 29, 2011, approximately: (i) \$13,786,744 in Real Property Taxes (\$12,631,182 non-escrow and \$1,155,562 escrow)⁶ for the United States and \$38,000 for Puerto Rico, and (ii) \$828,816 in Personal Property Taxes for the United States and \$450,000 for Puerto Rico, were payable.

E. Business License Assessments, Annual Report Taxes and Other Taxes

22. The Debtors also are required to obtain business licenses and health permits and to pay corresponding assessments in many of the jurisdictions in which they operate. The criteria to obtain these licenses and permits vary significantly by jurisdiction, as do the method of calculation used by Taxing Authorities and the deadlines for making payments. In some states, the Debtors are required to pay annual reporting assessments to state governments to remain in good standing for purposes of conducting business within the state. Further, the Debtors are required to pay various business taxes in certain states. These taxes may be based on gross receipts or other bases determined by the taxing jurisdiction. Including the Debtors' obligations under their various permitting and licensing requirements and miscellaneous business permits, the amount payable associated with these various licenses, permits and other assessments as of January 29, 2011 was approximately \$256,221 for the United States and approximately \$150,000 for Puerto Rico.

23. The Debtors operate approximately 642 retail stores across 48 states, Puerto Rico, and the District of Columbia, and any disputes that could impact the Debtors' ability to conduct business in a particular jurisdiction could have a wide-ranging and adverse effect on the Debtors' operations as a whole.

⁶ The Debtors pay some landlords a monthly portion of the estimated Real Property Taxes, which they hold in escrow, and such escrow amount is trued up periodically when the landlord receives the actual bill from the Taxing Authority. With respect to the non-escrow accounts, the Debtors pay the Taxing Authority directly or reimburse the landlord when the tax bill comes in.

BASIS FOR RELIEF

A. Payment of Prepetition Taxes and Assessments is in the Best Interests of the Debtors, Their Estates and All Parties in Interest

24. Ample cause exists to authorize the payment of the prepetition Taxes and Assessments, payments of which are critical to the Debtors' continued and uninterrupted operation. There are various bases for granting the relief requested in this Motion, including the following: (i) certain of the Taxes and Assessments are trust fund taxes and not property of the Debtors' estates; (ii) certain of the Taxes and Assessments may be entitled to priority status pursuant to section 507(a)(8) of the Bankruptcy Code; (iii) if unpaid, many of the Taxes and Assessments may carry director and officer liability and governmental entities may sue the Debtors' directors and officers, thereby distracting them from the administration of these chapter 11 cases and the reorganization of the Debtors' business; (iv) interest and penalties may accrue on certain unpaid Taxes and Assessments even after the Commencement Date; and (v) sections 105(a) and 363(b) of the Bankruptcy Code and the Court's general equitable powers permit the Court to grant the relief sought herein.

25. Section 541 of the Bankruptcy Code provides that all of the Debtors' legal and equitable interests in property as of the petition date are property of the bankruptcy estate. 11 U.S.C. § 541. However, certain of the Taxes and Assessments constitute "trust fund" taxes, which are required to be collected from customers and held in trust for payment to the Taxing Authorities. These "trust fund" taxes are not property of the Debtors' estates. *See, e.g., U.S. v. Energy Res. Co.*, 495 U.S. 545, 546-47 (1990) (employee withholding taxes and Social Security taxes are held in trust and are commonly referred to as "trust fund" taxes); *DeChiaro v. N.Y. State Tax Comm'n*, 760 F.2d 432, 433 (2d Cir. 1985) (affirming opinion that sales taxes are "trust fund" taxes); *In re Pioneer Commercial Funding Corp.*, 140 B.R. 951, 955 (Bankr.

S.D.N.Y. 1992) (“withholding taxes . . . are *per se* statutory trust funds.”); *Kelly v. N.Y. State Dep’t of Taxation & Fin.*, 61 B.R. 674, 675 (Bankr. W.D.N.Y. 1985) (sales tax obligation must be viewed as “trust funds”); *In re Brandt-Airflex Corp.*, 78 B.R. 10, 12 (Bankr. E.D.N.Y. 1987) (withholding taxes are “trust fund” taxes held for the exclusive benefit of the government); *Shank v. Wash. State Dep’t of Revenue (In re Shank)*, 792 F.2d 829, 832-33 (9th Cir. 1986) (sales taxes required by state law to be collected by sellers from their customers are “trust fund” taxes); *In re Am. Int’l Airways, Inc.*, 70 B.R. 102, 103 (Bankr. E.D. Pa. 1987) (excise and withholding taxes are “trust fund” taxes); *see generally In re Columbia Gas Sys. Inc.*, 997 F.2d.1039, 1059-60 (3d Cir. 1993) (indicating that even if a statute does not establish an express trust, a constructive trust may be found). Because some of the Taxes and Assessments are not property of the Debtors’ estates, these funds are not available for the satisfaction of creditors’ claims.

26. In addition, section 506(b) of the Bankruptcy Code provides:

To the extent that an allowed secured claim is secured by property the value of which, after any recovery under subsection (c) of this section, is greater than the amount of such claim, there shall be allowed to the holder of such claim, interest on such claim, and any reasonable fees, costs, or charges provided for under the agreement or State statute under which such claim arose.

11 U.S.C. § 506(b). Thus, with respect to certain of the Taxes and Assessments, interest, as well as any penalties assessed on taxes due under state law, will continue to accrue even after the Commencement Date. *See U.S. v. Ron Pair Enters., Inc.*, 489 U.S. 235, 240-43 (1989) (holding that section 506(b) entitles a creditor to receive postpetition interest on an involuntary over-secured claim allowed in a bankruptcy case).

27. Furthermore, most, if not all, of the Taxes and Assessments are entitled to priority status pursuant to section 507(a)(8) of the Bankruptcy Code.⁷ As priority claims, such tax obligations must be paid in full before any general unsecured obligations of the Debtors may be satisfied. As such, the requested relief merely affects the timing of the Debtors' payment of such Taxes and Assessments, not the amount paid in respect thereof.

28. In addition, many federal, state, and local statutes hold officers and directors of collecting entities personally liable or criminally responsible for certain taxes owed by those entities. To the extent that certain Taxes and Assessments remain unpaid, the Debtors and their officers, directors, and other employees may be subject to lawsuits or criminal prosecution during the pendency of these chapter 11 cases. *See, e.g., U.S. v. Energy Res. Co.*, 495 U.S. at 547 (to the extent that an employer fails to pay income taxes or social security taxes, 26 U.S.C. § 6672 authorizes the government to collect an equivalent sum directly from the employer's officers or employees who are responsible for collecting the tax); *Raleigh v. Ill. Dep't of Revenue*, 530 U.S. 15, 20-22 (2000) (burden of proof with respect to corporate officer's liability when corporation fails to pay use tax to state, is not altered by virtue of the corporation's filing for bankruptcy); *IRS v. Kaplan (In re Kaplan)*, 104 F.3d 589, 591 n.1 (3d Cir. 1997) (Internal Revenue Code authorizes government to collect withholding taxes from corporation's officers

⁷ Section 507(a)(8) of the Bankruptcy Code provides, in pertinent part, that priority status shall be granted to the following:

[A]llowed unsecured claims of governmental units, only to the extent that such claims are for — (A) a tax on or measured by income or gross receipts for a taxable year ending on or before the date of the filing of the petition — (i) for which a return, if required, is last due . . . after three years before the date of the filing of the petition; [and is] (ii) assessed within 240 days before the date of the filing of the petition . . . (B) a property tax incurred before the commencement of the case and last payable without penalty after one year before the date of the filing of the petition; (C) a tax required to be collected or withheld and for which the debtor is liable in whatever capacity; (D) an employment tax on a wage, salary, or commission . . . (E) an excise tax on — (i) a transaction occurring before the date of the filing of the petition for which a return, if required, is last due, under applicable law . . . after three years before the date of the filing of the petition . . . (F) a customs duty arising out of the importation of merchandise — (i) entered for consumption within one year before the date of the filing of the petition . . .

and employees responsible for payment of such taxes); *U.S. v. A&B Heating & Air Conditioning, Inc. (In re A&B Heating & Air Conditioning)*, 861 F.2d 1538, 1539 n.2 (11th Cir. 1988) (“The Internal Revenue Code imposes personal liability on responsible corporate officers who fail to remit trust fund taxes to the government.”). Any such lawsuit or criminal prosecution, and any ensuing liability, would distract the Debtors and their personnel from important tasks related to the Debtors’ cases. The dedicated and active participation of the Debtors’ directors, officers, and other employees is integral to the Debtors’ continued, uninterrupted operations so as to ensure the orderly administration of these chapter 11 cases. Accordingly, the Debtors submit that the proposed relief is in the best interests of the Debtors’ estates and all stakeholders in these chapter 11 cases.

29. Section 363(b)(1) of the Bankruptcy Code, which provides that “[t]he trustee, after notice and a hearing, may use, sell, or lease, other than in the ordinary course of business, property of the estate,” also provides a statutory basis for the relief sought herein. Under this section, a court may authorize a debtor to pay certain prepetition claims. *See In re Ionosphere Clubs, Inc.*, 98 B.R. 174, 175 (Bankr. S.D.N.Y. 1989). To approve the use of a debtor’s assets outside the ordinary course of business pursuant to section 363(b), a court must find that a sound business justification exists for the use of such assets. *See, e.g., In re Enron Corp.*, 335 B.R. 22, 27-28 (S.D.N.Y. 2005). The business judgment rule is satisfied where, as here, “the directors of a corporation acted on an informed basis, in good faith and in the honest belief that the action taken was in the best interests of the company.” *In re Integrated Res., Inc.*, 147 B.R. 650, 656 (S.D.N.Y. 1992) (internal citations, quotation and marks omitted). It has been stated that “[w]here the debtor articulates a reasonable basis for its business decisions (as distinct from a decision made arbitrarily or capriciously), courts will generally not entertain objections to the

debtor's conduct." *In re Johns-Manville Corp.*, 60 B.R. 612, 616 (Bankr. S.D.N.Y. 1986).

Courts in this district have consistently declined to interfere with corporate decisions absent a showing of bad faith, self-interest, or gross negligence, and have upheld a board's decisions as long as such decisions are attributable to any "rational business purpose." *In re Integrated Res., Inc.*, 147 B.R. at 656 (internal quotation and marks omitted). The relief requested by the Debtors to pay the prepetition Taxes and Assessments becoming due in the ordinary course of business satisfies this business judgment standard.

30. As stated above, payment of the prepetition Taxes and Assessments is critical to the Debtors' continued and uninterrupted operations. Nonpayment of these obligations may cause the Taxing Authorities to take precipitous action, including, but not limited to, filing liens, preventing the Debtors from conducting business in the applicable jurisdictions, and seeking to lift the automatic stay, all of which would disrupt the Debtors' day-to-day business operations. Failing to pay such Taxes and Assessments could also trigger governmental action in the form of increased audits, which would disrupt the Debtors' operations to the detriment of all parties in interest. As such, paying the Taxes and Assessments is well within the Debtors' sound business judgment. Indeed, the Debtors submit that payment of the Taxes and Assessments may actually reduce the amounts ultimately paid to the Taxing Authorities because penalties and interest will be avoided by prompt payment.

31. Finally, there is ample precedent from Courts in this jurisdiction for the relief requested herein. In numerous chapter 11 cases, Bankruptcy Courts in this district have authorized debtors to pay prepetition tax obligations.⁸ *See, e.g., In re The Great Atl. & Pac. Tea Co.*, Ch. 11 Case No. 10-24549 (RDD) (Bankr. S.D.N.Y. Jan. 13, 2011) [Docket No. 499]; *In re*

⁸ Because of the voluminous nature of the unreported orders cited herein, such orders are not annexed to the Motion. Copies of these orders are available upon request of Debtors' counsel.

Blockbuster Inc., Ch. 11 Case No. 10-14997 (BRL) (Bankr. S.D.N.Y. Oct. 21, 2010) [Docket No. 355]; *In re Finlay Enters. Inc.*, Ch. 11 Case No. 09-14873 (JMP) (Bankr. S.D.N.Y. Sept. 3, 2009) [Docket No. 194]; *In re General Motors Corp.*, Ch. 11 Case No. 09-50026 (REG) (Bankr. S.D.N.Y. June 1, 2009) [Docket No. 174]; *In re General Growth Props., Inc.*, Ch. 11 Case No. 09-11977 (ALG) (Bankr. S.D.N.Y. May 11, 2009) [Docket No. 463]; *In re Lenox Sales, Inc.*, Ch. 11 Case No. 08-14679 (ALG) (Bankr. S.D.N.Y. Dec. 16, 2008) [Docket No. 120]; *In re Stone Barn Manhattan, LLC (Steve & Barry's I)*, Ch. 11 Case No. 08-12579 (ALG) (Bankr. S.D.N.Y. July 30, 2008) [Docket No. 286]; *In re Lexington Precision Corp.*, Ch. 11 Case No. 08-11153 (MG) (Bankr. S.D.N.Y. Apr. 22, 2008) [Docket No. 81]; *In re PRC, LLC*, Ch. 11 Case No. 08-10239 (MG) (Bankr. S.D.N.Y. Feb. 13, 2008) [Docket No. 122]; *In re Atkins Nutritionals, Inc.*, Ch. 11 Case No. 05-15913 (ALG) (Bankr. S.D.N.Y. Aug. 1, 2005) [Docket No. 38]. The Debtors submit that similar relief is warranted in these chapter 11 cases.

B. Applicable Banks Should Be Directed to Honor and Process Checks and Transfers Related to the Taxes and Assessments

32. In furtherance of the relief requested herein, the Debtors request that the Court authorize and direct the Banks to receive, honor, process, and pay, to the extent of funds on deposit, any and all checks or electronic transfers requested or to be requested by the Debtors relating to Taxes and Assessments, including those checks or electronic transfers that have not cleared the Banks as of the Commencement Date, without the need for further Court approval.

33. The Debtors also seek authority to replace any prepetition checks or electronic transfers relating to the Taxes and Assessments that may be dishonored or rejected. Each of the checks or electronic transfers can be readily identified as relating directly to the authorized payment of the Taxes and Assessments. The Debtors believe that prepetition checks and electronic transfers, other than those for the Taxes and Assessments, or those authorized by

another order of the Court, will not be honored inadvertently. The Debtors also request that the Banks be authorized and directed to rely on the Debtors' representations as to which checks and electronic transfers are in payment of the Taxes and Assessments.

34. Nothing in this Motion should be construed as impairing the Debtors' right to contest the amount of Taxes and Assessments asserted by any Taxing Authority, and the Debtors expressly reserve all of their rights with respect thereto.

C. Deemed Compliance and/or Waiver with Applicable Bankruptcy Rules

1. The Debtors Have Satisfied Bankruptcy Rule 6003(b) and Interim Relief Should Be Granted

35. The Debtors seek authorization to pay all Taxes and Assessments including any penalties and interest thereon, to the various Taxing Authorities that are or become due and payable prior to the Final Hearing. Bankruptcy Rule 6003(b) provides that to the extent "relief is necessary to avoid immediate and irreparable harm," a bankruptcy court may approve a motion to "pay all or part of a claim that arose before the filing of the petition" prior to twenty-one (21) days after the Commencement Date. Fed. R. Bankr. P. 6003(b).

36. As described herein and in the First Day Declaration, the continuity and viability of the Debtors' business operations rely heavily on the current payment of Taxes and Assessments. The failure to pay such Taxes and Assessments would have immediate and detrimental consequences to the Debtors' business operations and would decrease value of the Debtors' estates to the detriment and prejudice of all stakeholders. As a result of the frequency with which the Debtors must make such payments to various Taxing Authorities (including various Taxes and Assessments which are payable as of January 29, 2011, and those which will come due in the interim period), it is essential that they be authorized to make such payments as they become due. If the Debtors are not authorized to make such payments, their failure to remit

owed amounts may result, as described above, in director or officer liability, additional interest on unpaid amounts and penalties.

37. Accordingly, the Debtors submit that the interim relief requested in the Motion is necessary to avoid immediate and irreparable harm to the Debtors and their estates. Based upon the foregoing, the Debtors submit that Bankruptcy Rule 6003(b) has been satisfied.

2. Waiver of Bankruptcy Rules 6004(a) and (h)

38. To implement the foregoing immediately, the Debtors seek a waiver of the notice requirements under Bankruptcy Rule 6004(a) and the fourteen-day stay of an order authorizing the use, sale or lease of property under Bankruptcy Rule 6004(h).

NOTICE

39. No trustee or examiner has been appointed in these chapter 11 cases. The Debtors have served notice of this Motion on: (i) the Office of the United States Trustee for the Southern District of New York (Attn: Tracy Davis, Esq. and Linda Riffkin, Esq.); (ii) those creditors holding the thirty largest unsecured claims against the Debtors' estates; (iii) counsel for the DIP Agents: (x) Morgan, Lewis & Bockius LLP (Attn: Wendy Walker, Esq. and Sandra Vrejan, Esq.), counsel for the Working Capital Agent, (y) Riemer & Braunstein LLP (Attn: Donald E. Rothman, Esq.), counsel for GA Capital LLC; (iv) Kelley Drye & Warren LLP, attorneys for certain landlords (Attn: James S. Carr, Esq., Robert L. LeHane, Esq., and Benjamin D. Feder, Esq.); (v) Lowenstein Sandler PC, attorneys for certain trade vendors (Attn: Kenneth A. Rosen, Esq., Bruce D. Buechler, Esq., Bruce S. Nathan, Esq., and Paul Kizel, Esq.); (vi) Fried, Frank, Harris, Shriver & Jacobson LLP, attorneys for General Growth Properties, Inc. (Attn: Brad Eric Scheler, Esq.); and (vii) Bingham McCutchen LLP, attorneys for Bank of America, N.A. (Attn: Julia Frost-Davies, Esq. and Andrew Gallo, Esq.) (collectively, the "Notice Parties"). The Debtors submit that no other or further notice need be provided. Within three (3) days of entry

of the Interim Order, a copy of the Interim Order and the Motion shall be served via first class mail upon the Taxing Authorities. The Debtors submit that no other or further notice need be provided.

40. No previous request for the relief sought herein has been made by the Debtors to this or any other court.

WHEREFORE the Debtors respectfully request that the Court grant the relief requested herein and such other and further relief as it deems just and proper.

Dated: February 16, 2011
New York, New York

KASOWITZ, BENSON, TORRES
& FRIEDMAN LLP

By: /s/ David M. Friedman
David M. Friedman (DFriedman@kasowitz.com)
David S. Rosner (DRosner@kasowitz.com)
Andrew K. Glenn (AGlenn@kasowitz.com)
Jeffrey R. Gleit (JGleit@kasowitz.com)
1633 Broadway
New York, New York 10019
Telephone: (212) 506-1700
Facsimile: (212) 506-1800

*Attorneys for Debtors
and Debtors-in-Possession*

EXHIBIT A

PROPOSED INTERIM ORDER

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

BORDERS GROUP, INC., *et al.*,¹

Debtors.

Chapter 11

Case No. 11-_____ (___)

(Joint Administration Pending)

**INTERIM ORDER PURSUANT TO 11 U.S.C. §§ 105(a), 363(b), 507(a)(8),
AND 541 AND FED. R. BANKR. P. 6003 AND 6004 AUTHORIZING
DEBTORS TO PAY PREPETITION TAXES AND ASSESSMENTS**

Upon the Motion,² dated February 16, 2011, of Borders Group, Inc. (“BGI”) and its debtor subsidiaries, including Borders, Inc., as debtors and debtors in possession (collectively, the “Debtors”), pursuant to sections 105(a), 363(b), 507(a)(8), and 541 of title 11 of the United States Code (the “Bankruptcy Code”) (i) for entry of an order on an interim basis, authorizing, but not directing, the Debtors to pay, in their sole discretion, all prepetition taxes including: Sales Taxes; Use Taxes; Import Taxes; Franchise and Income Taxes; Real and Personal Property Taxes; Business License Assessments; Annual Report Taxes, and any penalties and interest thereon to various state and local taxing authorities (the “Taxing Authorities”), including the Audit Tax and those obligations subsequently determined upon audit to be owed during the interim period, as well as payments due to third party administrators in connection with the Taxes and Assessments, and to continue such payments in the ordinary course of business; and (ii) to schedule a final hearing on the relief requested, all as more fully described in the Motion;

¹ The Debtors in these cases, along with the last four digits of each Debtor’s federal tax identification number, are: Borders Group, Inc. (4588); Borders International Services, Inc. (5075); Borders, Inc. (4285); Borders Direct, LLC (0084); Borders Properties, Inc. (7978); Borders Online, Inc. (8425); Borders Online, LLC (8996); and BGP (UK) Limited.

² Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the Motion.

and the Court having jurisdiction to consider the Motion and grant the requested relief in accordance with 28 U.S.C. §§ 157 and 1334 and the Standing Order M-6I Referring to Bankruptcy Judges for the Southern District of New York Any and All Proceedings Under Title 11, dated July 10, 1984 (Ward, Acting C.J.); and consideration of the Motion being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and the Debtors having provided notice of the Motion to the Notice Parties; and the Court having held a hearing to consider the requested relief (the “Hearing”); and the appearances of all interested parties having been noted in the record of the Hearing; and upon the First Day Declaration, and all of the proceedings before the Court, the Court finds and determines that the requested relief is in the best interests of the Debtors, their estates, creditors, and all parties in interest; the Debtors have provided due and proper notice of the Motion and no further notice is necessary; the legal and factual bases set forth in the Motion establish just and sufficient cause to grant the requested relief herein; IT IS HEREBY ORDERED THAT:

1. The Motion is granted as provided herein on an interim basis.
2. The Debtors are authorized, but not required, to pay all prepetition Taxes and Assessments to all taxing authorities, including but not limited to, those Taxing Authorities listed on Exhibit C annexed to the Motion, that are (i) determined presently to be owed or assessed, or (ii) are determined to be owed and assessed at any time after entry of this Interim Order but prior to the Final Hearing, including, without limitation, through the issuance of postpetition checks and electronic fund transfers, and the Debtors are authorized to make payments due and owing to third party administrators in connection therewith and to continue such payments in the ordinary course of business.

3. The Banks are authorized and directed to receive, honor, process, and pay, to the extent of funds on deposit, any and all checks or electronic transfers drawn on the Debtors' Bank Accounts relating to the Taxes and Assessments, including those checks or electronic transfers that have not cleared the Banks as of the Commencement Date.

4. The Debtors are authorized to replace any prepetition checks or electronic transfers relating to the Taxes and Assessments that may be dishonored or rejected.

5. The Banks may rely on the representations of the Debtors as to which checks or electronic transfers are in payment of the Taxes and Assessments.

6. Within three (3) days of entry of this Interim Order, a copy of this Interim Order and the Motion shall be served via first class mail upon the Taxing Authorities.

7. Nothing in this Order or the Motion waives or releases any rights the Debtors have to contest the amount of or basis for any Taxes and Assessments allegedly due any Taxing Authority.

8. The requirements of Bankruptcy Rule 6003(b) are satisfied.

9. The requirements of Bankruptcy Rule 6004(a) are waived.

10. Notwithstanding the possible applicability of Bankruptcy Rule 6004(h), the terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

11. The Debtors are authorized to take such actions as are necessary to implement and effectuate the terms of this Order.

12. A hearing to consider entry of an order granting the relief requested in the Motion on a final basis shall be held on [_____], 2011, at []m. (Eastern Time); and any objections to entry of such order shall be in writing, filed with the Court in accordance with General Order M-242, and served upon the Notice Parties.

13. This Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation and/or enforcement of this Order.

Dated: _____, 2011
New York, New York

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT B

PROPOSED FINAL ORDER

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

BORDERS GROUP, INC., *et al.*,¹

Debtors.

Chapter 11

Case No. 11-_____ (___)

(Joint Administration Pending)

**FINAL ORDER PURSUANT TO 11 U.S.C. §§ 105(a), 363(b), 507(a)(8),
AND 541 AND FED. R. BANKR. P. 6003 AND 6004 AUTHORIZING
DEBTORS TO PAY PREPETITION TAXES AND ASSESSMENTS**

Upon the Motion,² dated February 16, 2011, of Borders Group, Inc. (“BGI”) and its debtor subsidiaries, including Borders, Inc., as debtors and debtors in possession (collectively, the “Debtors”), pursuant to sections 105(a), 363(b), 507(a)(8), and 541 of title 11 of the United States Code (the “Bankruptcy Code”) (i) for entry of an order on an interim basis, authorizing, but not directing, the Debtors to pay, in their sole discretion, all prepetition taxes including: Sales Taxes; Use Taxes; Import Taxes; Franchise and Income Taxes; Real and Personal Property Taxes; Business License Assessments; Annual Report Taxes, and any penalties and interest thereon to various state and local taxing authorities (the “Taxing Authorities”), including the Audit Tax and those obligations subsequently determined upon audit to be owed during the interim period, as well as payments due to third party administrators in connection with the Taxes and Assessments, and to continue such payments in the ordinary course of business; and (ii) to schedule a subsequent hearing on the relief requested on a final basis, all as more fully

¹ The Debtors in these cases, along with the last four digits of each Debtor’s federal tax identification number, are: Borders Group, Inc. (4588); Borders International Services, Inc. (5075); Borders, Inc. (4285); Borders Direct, LLC (0084); Borders Properties, Inc. (7978); Borders Online, Inc. (8425); Borders Online, LLC (8996); and BGP (UK) Limited.

² Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the Motion.

described in the Motion; and the Court having jurisdiction to consider the Motion and grant the requested relief in accordance with 28 U.S.C. §§ 157 and 1334 and the Standing Order M-61 Referring to Bankruptcy Judges for the Southern District of New York Any and All Proceedings Under Title 11, dated July 10, 1984 (Ward, Acting C.J.); and consideration of the Motion being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and the Debtors having provided notice of the Motion and the final hearing to the Notice Parties; and the Court having held a final hearing (the “Hearing”) to consider the requested relief; and the appearances of all interested parties having been noted in the record of the Hearing; and upon the First Day Declaration, and all of the proceedings before the Court, the Court finds and determines that the requested relief is in the best interests of the Debtors, their estates, creditors, and all parties in interest; the Debtors have provided due and proper notice of the Motion and the Hearing and no further notice is necessary; the legal and factual bases set forth in the Motion establish just and sufficient cause to grant the relief requested herein; IT IS HEREBY ORDERED THAT:

1. The Motion is granted as provided herein.
2. The Debtors are authorized, but not required, to pay all prepetition Taxes and Assessments to all taxing authorities, including but not limited to, those listed on Exhibit C annexed to the Motion (the “Taxing Authorities”) that are (i) determined presently to be owed or assessed, or (ii) are determined at a time subsequent to the entry of this Order to be owed and assessed, including, without limitation, through the issuance of postpetition checks and electronic fund transfers, and the Debtors are authorized to make payments due and owing to third party administrators in connection therewith and to continue such payments in the ordinary course of business.

3. The Banks are authorized and directed to receive, honor, process, and pay, to the extent of funds on deposit, any and all checks or electronic transfers drawn on the Debtors' Bank Accounts relating to the Taxes and Assessments, including those checks or electronic transfers that have not cleared the Banks as of the Commencement Date.

4. The Debtors are authorized to replace any prepetition checks or electronic transfers relating to the Taxes and Assessments that may be dishonored or rejected.

5. The Banks may rely on the representations of the Debtors as to which checks or electronic transfers are in payment of the Taxes and Assessments.

6. Within three (3) days of entry of this Final Order, a copy of this Final Order shall be served via first class mail upon the Taxing Authorities.

7. Nothing in this Order or the Motion waives or releases any rights the Debtors have to contest the amount of or basis for any Taxes and Assessments allegedly due any Taxing Authority.

8. The requirements of Bankruptcy Rule 6003(b) are satisfied.

9. The requirements of Bankruptcy Rule 6004(a) are waived.

10. Notwithstanding the possible applicability of Bankruptcy Rule 6004(h), the terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

11. The Debtors are authorized to take such actions as are necessary to implement and effectuate the terms of this Order.

12. This Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation and/or enforcement of this Order.

Dated: _____, 2011
New York, New York

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT C

TAXING AUTHORITIES

Exhibit C

Taxing Authorities

SALES TAX PAYEES

AK	CITY OF WASSILLA	CITY OF WASSILLA
		290 E. Herring Avenue
		Wasilla, AK 99654-7091
AR	DEPARTMENT OF FINANCE & ADMINISTRATION	DEPARTMENT OF FINANCE & ADMINISTRATION
		Ledbetter Building
		1816 W 7th, Ste 2350
		Little Rock, AR 72201
AZ	City of Avondale	City of Avondale
		11456 WEST CIVIC CENTER DRIVE #270
		AVONDALE, AZ 85323-6808
AZ	City of Glendale	City of Glendale
		TAX & LICENSE DIVISION
		PO BOX 800
		GLENDAL, AZ 85311-0800
AZ	City of Mesa	City of Mesa
		PO BOX 16350
		MESA, AZ 85211-6350
AZ	City of Phoenix	City of Phoenix
		PO BOX 29690
		PHOENIX, AZ 85038-9690

AZ	City of Scottsdale	City of Scottsdale PO BOX 1600 SCOTTSDALE, AZ 85252-1600
AZ	City of Tempe	City of Tempe TAX & LICENSE OFFICE PO BOX 29618 PHOENIX, AZ 85038-9618
AZ	City of Tucson	City of Tucson FINANCE DEPT. REVENUE DIVISION PO BOX 27320 TUCSON, AZ 85726-7320
AZ	ARIZONA DEPARTMENT OF REVEVUE	ARIZONA DEPARTMENT OF REVEVUE PO BOX 29010 PHOENIX, AZ 85038-9010
AZ	City of Chandler	City of Chandler 55 NORTH ARIZONA PLACE, SUITE 201 CHANDLER, AZ 85225
CA	City of Los Angeles	City of Los Angeles OFFICE OF FINANACE PO BOX 30655 LOS ANGELES, CA 90030-0655
CA	CALIFORNIA STATE BOARD OF EQUALIZATION	CALIFORNIA STATE BOARD OF EQUALIZATION PO BOX 188268 SACRAMENTO, CA 98518-0266
CO	City of Boulder	City of Boulder DEPT. 1128 DENVER, CO 80263-1128

CO	CITY & COUNTY OF BROOMFIELD	CITY & COUNTY OF BROOMFIELD SALES TAX ADMINISTRATION PO BOX 407 BROOMFIELD, CO 80038-0407
CO	City of Colorado Springs	City of Colorado Springs DEPARTMENT 2408 DENVER, CO 80256-0001
CO	CITY & COUNTY OF DENVER	CITY & COUNTY OF DENVER MANAGER OF REVENUE DEPARTMENT OF FINANCE TREASURY DIVISION PO BOX 660859 DALLAS, TX 75266-0859
CO	City of Durango	City of Durango CITY CLERKS OFFICE 949 E SECOND AVENUE DURANGO, CO 81301-5109
CO	City of Grand Junction	City of Grand Junction CUSTOMER SERVICE DIVISION 250 NORTH FIFTH STREET GRAND JUNCTION, CO 81501
CO	City of Greeley	City of Greeley DEPARTMENT OF FINANCE 1000 10TH STREET GREELEY, CO 80631
CO	ELK VALLEY PUBLIC IMPROVEMENT CORPORATION	ELK VALLEY PUBLIC IMPROVEMENT CORPORATION C/O CITY OF LAKEWOOD REVENUE DIVISION PO BOX 280989 LAKEWOOD, CO 80228-0989

CO	City of Lakewood	CITY OF LAKEWOOD PO BOX 261450 480 S ALLISON PARKWAY LAKEWOOD, CO 80228-9450
CO	City of Lonetree	CITY OF LONETREE DEPARTMENT 1882 DENVER, CO 80291-1882
CO	City of Longmont	CITY OF LONGMONT CIVIC CENTER COMPLEX 350 KIMBARK STREET LONGMONT, CO 80501
CO	City of Northglenn	CITY OF NORTHGLENN FINANANCE DEPARTMENT PO BOX 5305 DENVER, CO 80217-5305
CO	City of Pueblo	CITY OF PUEBLO PO BOX 1427 PUEBLO, CO 81002
CO	COLORADO DOR	COLORADO DEPARTMENT OF REVENUE DENVER, CO 80261-0013
CO	City of Aurora-CANT WAREHOUSE PAYMENT	TAX & LICENSING DIVISION PO BOX 33001 AURORA, CO 80041-3001
CT	STATE OF CONNECTICUT	STATE OF CONNECTICUT DEPARTMENT OF REVENUE SERVICIES PO BOX 5030 HARTFORD, CT 06102-5030

DC	DISTRICT OF COLUMBIA	GOVERNMENT OF THE DISTRICT OF COLUMBIA TAX AND REVENUE PO BOX 96384 WASHINGTON, DC 20090-6384
DE	Delaware Gross Receipts	DELAWARE DIVISION OF REVENUE 820 NORTH FRENCH STREET CARVEL STATE BUILDING WILMINGTON, DE 19801
FL	City of Panama Beach	CITY OF PANAMA CITY BEACH BUSINESS REGISTRATION DEPARTMENT 100 S ARNOLD ROAD PANAMA CITY BEACH, FL 32413
FL	FLORIDA DOR	FLORIDA DEPARTMENT OF REVENUE CONSOLIDATED SALES TAX SECTION 5050 WEST TENNESSEE STREET BLDG. F-3 TALLAHASSEE, FL 32399-0100
GA	GEORGIA DOR	GEORGIA DEPARTMENT OF REVENUE TAXPAYER SERVICES DIVISION PO BOX 105499 ATLANTA, GA 30348-5499
HI	HAWAII DEPT. OF TAXATION	HAWAII DEPARTMENT OF TAXATION PO BOX 1425 HONOLULU, HI 96806-1425
IA	IOWA DOR	Sales/Use Tax Processing Iowa Department of Revenue PO Box 10412 Des Moines, IA 50306-0412

ID	IDAHO State Tax Commission	IDAHO STATE TAX COMMISSION PO BOX 76 BOISE, IDAHO 83707
IL	Chicago Soft Drink Tax Admin.	CHICAGO SOFT DRINK TAX ADMINISTRATION PO BOX 642603 CHICAGO , IL 60664-2603
IL	City of Champaign	CITY OF CHAMPAIGN 102 NEIL STREET CHAMPAIGN, IL 61820
IL	City of DeKalb	CITY OF DEKALB FINANCE DIRECTOR R/B TAX 200 SOUTH FOURTH STREET DEKALB, IL 60115
IL	City of Fairview Heights	CITY OF FAIRVIEW HEIGHTS CITY COLLECTOR 10025 BUNKUM ROAD FAIRVIEW HEIGHTS, IL 62208
IL	City of Peoria	CITY OF PEORIA TREASURER'S OFFICE 419 FULTON ST. ROOM 100 PEORIA, IL 61602
IL	City of Rockford	CITY OF ROCKFORD 425 EAST STATE STREET ROCKFORD, IL 61104
IL	ILLINOIS DOR	ILLINOIS DEPARTMENT OF REVENUE RETAILERS OCCUPATION TAX SPRINGFIELD, IL 62796-0001

IL	Village of Gurnee	VILLAGE OF GURNEE FINANCE DEPT. ATTN: REVENUE COLLECTION 325 N. O'PLAINE ROAD GURNEE, IL 60031
IL	Village of Mount Prospect	VILLAGE OF MOUNT PROSPECT 50 SOUTH EMERSON STREET MOUNT PROSPECT, IL 60056-9913
IL	City of Edwardsville	CITY OF EDWARDSVILLE 118 HILLSBORO AVENUE EDWARDSVILLE, IL 62025-0407
IL	City of Chicago	CITY OF CHICAGO DEPARTMENT OF REVENUE TAX DIVISION 333 S. STATE STREET SUITE 300 CHICAGO, IL 60604-3977
IL	City of Bloomington	CITY OF BLOOMINGTON FINANANCE DEPARTMENT PO BOX 3157 BLOOMINGTON, IL 61702-3157
IL	Village of Bolingbrook	VILLAGE OF BOLINGBROOK ATTN: RESTAURANT TAX REMITTANCE 375 WEST BRIARCLIFF ROAD BOLINGBROOK, IL 60440
IL	Village of Schaumburg	VILLAGE OF SCHAUMBURG FINANCE DEPT. FOOD & BEVERAGE TAX 101 SCHAUMBURG COURT SCHAUMBURG, IL 60193
IN	INDIANA DOR	Indiana Department of Revenue

		PO Box 7218
		Indianapolis, IN 46207-7218
IN	INDIANA DOR	Indiana Department of Revenue PO Box 7229 100 N Senate Avenue Indianapolis, IN 46207-7229
KS	KANSAS DOR	Kansas Department of Revenue 915 SW Harrison Street: Topeka, KS 66625-2007
KY	KENTUCKY DEPARTMENT OF REVENUE	501 High Street Frankfort, KY 40601-2103
L.A	Jefferson Parish Sheriff's Office	JEFFERSON PARISH SHERIFF'S OFFICE BUREAU OF REVENUE & TAX SALES TAX DIVISION PO BOX 248 GRETNA, LA 70054-0248
L.A	Calcasieu Parish (City of Lake Charles)	CALCASIEU PARISH SALES AND USE TAX DEPARTMENT PO BOX 2050 LAKE CHARLES, LA 70602-2050
L.A	City of Baton Rouge	CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE DEPARTMENT OF FINANCE - REVENUE DIVISION PO BOX BOX 2590 BATON ROUGE, LA 70821-2590
L.A	City of Bossier City	BOISSIER CITY PARISH SALE AND USE TAX DIVISION PO BOX 5337 BOSSIER CITY, LA 71171-5337

LA	City of New Orleans	CITY OF NEW ORLEANS DEPARTMENT OF FINANCE BUREAU OF REVENUE PO BOX 61840 NEW ORLEANS, LA 70161-1840
LA	STATE OF LOUISIANA	LOUISIANA DEPARTMENT OF REVENUE SALES TAX RETURN 3131 VETERANS MEMORIAL BLVD. METAIRIE, LA 70002-6047
MA	MASSACHUSETTS DOR	MASSACHUSETTS DEPARTMENT OF REVENUE CUSTOMER SERVICE BUREAU PO BOX 7010 BOSTON, MA 02204
MD	STATE OF MARYLAND	COMPTROLLER OF MARYLAND PO BOX 17405 BALTIMORE, MD 21297-1405
ME	MAINE REVENUE SERVICES	MAINE DEPARTMENT OF REVENUE SERVICES STATE TREASURER 34 STATE HOUSE STATION AUGUSTA, ME 04333-0024
MI	MICHIGAN DEPT. OF TREASURY	Michigan Department of Treasury Dept 77003 Detroit, MI 48277-0003
MN	MINNESOTA DOR	Minnesota Department of Revenue Sales and Use Tax Mail Station 6330 St. Paul, MN 55146-6330

MO	City of Sunset Hills	City of Sunsett Hills 3939 S. Lindbergh Sunset Hills, MO 63127
MO	City of Kansas City MO	City Treasurer PO Box 804107 Kansas City, MO 64180-4107
MO	City of Kansas City MO-T.I.F	EDC - TIF Commission Attn: EAT's Submission 1100 Walnut, Suite 1700 Kansas City, Missouri 64106
MO	MISSOURI DOR	Missouri Department of Revenue PO Box 840 Jefferson City, MO 65105-0840
MS	MISSISSIPPI DOR	Mississippi Tax Commission PO Box 960 Jackson, MS 39205
MS	MISSISSIPPI DOR	Mississippi Tax Commission PO Box 23075 Jackson, MS 39225
NC	Mecklenburg County	City-County Tax Collector Prepared Food & Beverage Division PO Box 32728 Charlotte, NC 28232-2728
NC	Mecklenburg County	City-County Tax Collector Prepared Food & Beverage Division PO Box 32728 Charlotte, NC 28232-2728

NC	Wake County Revenue Collector	Wake County Revenue Collector Prepared Food and Beverage Tax Division PO Box 2719 Raleigh, NC 27612-2719
NC	NORTH CAROLINA DOR	North Carolina Department of Revenue PO Box 25000 Raleigh, NC 27640-0700
NE	NEBRASKA DOR	STATE OF NEBRASKA DEPARTMENT OF REVENUE 301 CENTENNIAL MALL SOUTH LINCOLN, NE 68509-4818
NH	NEW HAMPSHIRE DOR	STATE OF NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION PO BOX 2035 CONCORD, NH 03302-2035
NJ	NEW JERSEY Division of Taxation	NEW JERSEY DIVISION OF TAXATION SALES AND USE TAX PO BOX 999 TRENTON, NJ 08646-0999
NM	NEW MEXICO DOR	STATE OF NEW MEXICO TAXATION AND REVENUE DEPARTMENT PO BOX 25128 SANTA FE, NM 87504-5128
NV	NEVADA Department of Taxation	NEVADA DEPARTMENT OF TAXATION STATE OF NEVEADA PO BOX 52609 PHOENIX, AZ 85072-2609

NY	NEW YORK STATE PROMPTAX	NEW YORK STATE SALES TAX SALES TAX PROCESSING PO BOX 15172 ALBANY, NY 12212-5172
	NEW YOUR COMMERCIAL RENT	NEW YORK CITY OF FINANCE PO BOX 5150 KINGSTON, NY 12402-5150
OH	OHIO Department of Taxation	Ohio Department of Revenue PO Box 16561 Columbus, OH 43216-6561
OK	OKLAHOMA TAX COMMISSION	Oklahoma Tax Commission PO Box 26920 Oklahoma City, OK 73126-0920
PA	PENNSYLVANIA DOR	PA Department of Revenue Bureau of Business Trust Fund Taxes PO Box 280901 Harrisburg, PA 17128-0901
PR	City of Carolina	Director of Finance Municipality of Carolina PO Box 8 Carolina, PR 00986
PR	City of Hormigueros	Director of Finance of Hormigueros Municipality of Hormigueros PO Box 97 Hormigueros, PR 00660
PR	Municipality of Caguas	Director of Finance of Caguas Municipality of Caguas PO Box 907

			Caguas, PR 00726
PR	Municipality of Mayaguez		Director of Finance of Mayaguez Municipality of Mayaguez PO Box 1852 Mayaguez, PR 00681-1852
PR	Municipality of San Juan		Director of Finance Municipality of San Juan PO Box 70179 San Juan, PR 00936-8179
PR	Municipality of Barceloneta		Director of Finance of Barceloneta Municipality of Barceloneta PO Box 2049 Barceloneta, PR 00617
PR	State of Puerto Rico #356 (San Juan)		Estado Libre Asociado de Puerto Rico
PR	State of Puerto Rico #482 (Carolina)		Departamento de Hacienda
PR	State of Puerto Rico #632 (Hormigueros)		PO Box 9024140
PR	State of Puerto Rico Kiosk #4317 (Barceloneta)		San Juan, PR 00902-4140
PR	State of Puerto Rico Kiosk #4325 (Hatillo)		
PR	State of Puerto Rico Kiosk #4326 (Bayamon)		
PR	State of Puerto Rico Kiosk #4341, #4371 & 6617 (San Juan)		
PR	State of Puerto Rico Kiosk #4353 (Caguas)		
PR	State of Puerto Rico Kiosk #6386 (Carolina)		
PR	State of Puerto Rico Kiosk #6443 (Bayamon)		
PR	State of Puerto Rico Kiosk #6448 (Mayaguez)		
PR	State of Puerto Rico Kiosk #6451 (Mayaguez)		
RI	RHODE ISLAND Division of Tax		Rhode Island Division of Taxation
			One Capital Hill
			Providence, RI 02908
SC	SOUTH CAROLINA DOR		SC Department of Revenue

		Sales Tax
		Columbia, SC 29214-0101
SD	SOUTH DAKOTA DOR	Department of Revenue & Regulation Remittance Center P.O. Box 5055 Sioux Falls, SD 57117-5055
TN	TENNESSEE DOR	Tennessee Department of Revenue Andrew Jackson State Office Building 500 Deaderick Street, Nashville TN 37242
TX	TEXAS Comptroller of the Treasury	Comptroller of Public Accounts 111 E. 17th Street Austin, TX 78774-0100
UT	UTAH DOR	Utah State Tax Commission 210 N 1950 W Salt Lake City, UT 84134-0400
VA	Arlington County	Arlington County 2100 Clarendon Blvd Arlington, VA 22201
VA	City of Fairfax	City of Fairfax Treasurer's Office 10455 Armstrong St. Fairfax, VA 22030
VA	City of Fredericksburg	City Treasurer PO Box 644, City Hall Fredericksburg, VA 22404
VA	City of Newport News	Treasurer, City of Newport News Commissioner of The Revenue

		2400 Washington Ave Newport News, VA 23607-4389
VA	City of Virginia Beach	Treasurer Virginia Beach Municipal Center - Building 1 2401 Courthouse Dr Virginia Beach, VA 23456-9002
VA	City of Winchester	City Treasurer Commissioner of the Revenue P.O. Box 706 Winchester, VA 22604
VA	Stafford County	Stafford County Treasurer PO Box 98 Stafford, VA 22555-0098
VA	Town of Warrenton	Town of Warrenton P.O. Drawer 341 Warrenton, VA 20188-0341
VA	VIRGINIA Department of Taxation	Virginia Department of Taxation PO Box 405 Richmond, VA 23218-0405
VA	VIRGINIA Department of Taxation	Virginia Department of Taxation Virginia Retail Sales and Use Tax PO Box 26627 Richmond, VA 23261-6627
VT	VERMONT DEPT. OF TAXES	Vermont Department of Taxes PO Box 547 Montpelier, VT 05601-0547
VT	VERMONT DEPT. OF TAXES	Vermont Department of Taxes

		PO Box 547
		Montpelier, VT 05601-0547
VT	City of Burlington	City of Burlington/Clerk Treasurer
		Attn: Gross Receipts
		149 Church Street
		Burlington, VT 05401
WA	WASHINGTON DOR	State of Washington
		Department of Revenue
		PO Box 34052
		Seattle, WA 98124-1052
WI	WISCONSIN DOR	Wisconsin Department of Revenue
		PO Box 930389
		Milwaukee WI 53293-0389
WI	WISCONSIN DOR	Wisconsin Department of Revenue
		P.O. Box 8992
		Madison, WI 53708-8922
WV	WEST VIRGINIA DOR	West Virginia State Tax Department
		Internal Auditing Division
		PO Box 1826
		Charleston, WV 25327-1826
WY	WYOMING DOR	Department of Revenue
		Herschler Bldg., 122 W. 25th St.
		Cheyenne, WY 82002-0110

STATE INCOME AND FRANCHISE TAX PAYEES

STATE	TAXING AUTHORITY	ADDRESS
AK	ALASKA DEPARTMENT OF REVENUE	P.O. BOX 110420
AL	AL DEPT OF REV-INDIV AND CORP TAX DIV	CORP INC TAX UNIT, P.O. BOX 327430
AR	DEPARTMENT OF FINANCE AND ADMINISTRATION	P.O. BOX 919
AZ	ARIZONA DEPARTMENT OF REVENUE	P.O. BOX 29079
CA	FRANCHISE TAX BOARD	P.O. BOX 942857
CO	COLORADO DEPARTMENT OF REVENUE	1375 SHERMAN STREET
CT	DEPARTMENT OF REVENUE SERVICES	P.O. BOX 2974
DC	DC TREASURER	P.O. BOX 221
DE	DELAWARE DIVISION OF REVENUE	P.O. BOX 8719
FL	FLORIDA DEPARTMENT OF REVENUE	5050 W. TENNESSEE STREET
GA	GEORGIA TAXPAYER SERVICES DIVISION	P.O. BOX 740397
HI	HAWAII STATE TAX COLLECTOR	P.O. BOX 3559
IA	IOWA DEPARTMENT OF REVENUE AND FINANCE	P.O. BOX 10468
ID	IDAHO STATE TAX COMMISSION	P.O. BOX 56
IL	ILLINOIS DEPARTMENT OF REVENUE	P.O. BOX 19008
IN	INDIANA DEPARTMENT OF REVENUE	100 NORTH SENATE AVENUE
KS	KANSAS DEPARTMENT OF REVENUE (FRANCHISE)	915 SW HARRISON STREET
KS	KANSAS CORPORATE TAX	915 SW HARRISON STREET
KY	KENTUCKY DEPARTMENT OF REVENUE	501 HIGH STREET
LA	LOUISIANA DEPARTMENT OF REVENUE	P.O. BOX 91011
MA	MASSACHUSETTS DEPARTMENT OF REVENUE	P.O. BOX 7005
MA	MASSACHUSETTS DEPARTMENT OF REVENUE	P.O. BOX 7067
MD	COMPTROLLER OF THE TREASURY	REVENUE ADMINISTRATION DIVISION
ME	MAINE REVENUE SERVICES	INCOME/ESTATE TAX DIVISION P.O. BOX 1062
MI	MICHIGAN DEPARTMENT OF TREASURY	DEPT 77889
MN	MINNESOTA REVENUE	MAIL STATION 1250
MO	MISSOURI DEPARTMENT OF REVENUE	P.O. BOX 700
MS	STATE TAX COMMISSION	P.O. BOX 23050
MT	MONTANA DEPARTMENT OF REVENUE	P.O. BOX 5805
		JUNEAU, AK 99811-0420
		MONTGOMERY, AL 36132-7430
		LITTLE ROCK, AR 72203-0919
		PHOENIX, AZ 85038-9079
		SACRAMENTO, CA 94257-0500
		DENVER, CO 80261-0006
		HARTFORD, CT 06104-2974
		WASHINGTON, DC 20044-0221
		WILMINGTON, DE 19899-8719
		TALLAHASSEE, FL 32399-0135
		ATLANTA, GA 30374-0397
		HONOLULU, HI 96811-3559
		DES MOINES, IA 50306-0468
		BOISE, ID 83756-0056
		SPRINGFIELD, IL 62794-9008
		INDIANAPOLIS, IN 46204-2253
		TOPEKA, KS 66699-5000
		TOPEKA, KS 66699-4000
		FRANKFORT, KY 40601-2103
		BATON ROUGE, LA 70821-9011
		BOSTON, MA 02204
		BOSTON, MA 02204
		ANNAPOLIS, MD 21411-0001
		AUGUSTA, ME 04332-1062
		DETROIT, MI 48277-0889
		ST. PAUL, MN 55145-1250
		JEFFERSON CITY, MO 65105-700
		JACKSON, MS 39225-3050
		HELENA, MT 59604-5805

STATE	TAXING AUTHORITY	ADDRESS	
NC	NORTH CAROLINA DEPARTMENT OF REVENUE	P.O. BOX 25000	RALEIGH, NC 27640-0500
ND	OFFICE OF STATE TAX COMMISSIONER	600 EAST BOULEVARD AVE., DEPT 127	BISMARCK, ND 58505-0599
NE	NEBRASKA DEPARTMENT OF REVENUE	P.O. BOX 94818	LINCOLN, NE 68509-4818
NH	NH DEPT OF REVENUE ADMINISTRATION	DOCUMENT PROCESSING DIVISION P.O. BOX 637	CONCORD, NH 03302-0637
NJ	STATE OF NEW JERSEY DIVISION OF TAXATION	P.O. BOX 666	TRENTON, NJ 08646-0666
NM	TAXATION AND REVENUE DEPARTMENT	P.O. BOX 25127	SANTA FE, NM 87504-5127
NY	NEW YORK STATE CORPORATION TAX	P.O. BOX 22095	ALBANY, NY 12201-2095
NYC	NEW YORK CITY DEPARTMENT OF FINANCE	P.O. BOX 5060	KINGSTON, NY 12402-5060
OH	OHIO DEPARTMENT OF TAXATION	P.O. BOX 182101	COLUMBUS, OH 43218-2101
OK	OKLAHOMA TAX COMMISSION-FRANCHISE TAX	P.O. BOX 26930	OKLAHOMA CITY, OK 73126-0930
OK	OKLAHOMA TAX COMMISSION-INCOME TAX	P.O. BOX 26800	OKLAHOMA CITY, OK 73126-0800
OR	OREGON DEPARTMENT OF REVENUE	P.O. BOX 14790	SALEM, OR 97309-0470
OR	OREGON DEPARTMENT OF REVENUE	P.O. BOX 14777	SALEM, OR 97309-0960
PA	PENNSYLVANIA DEPARTMENT OF REVENUE	BUREAU OF CORPORATION TAXES, DEPT. 280427	HARRISBURG, PA 17128-0427
RI	STATE OF RHODE ISLAND	ONE CAPITOL HILL, SUITE 9	PROVIDENCE, RI 02908-5811
SC	SOUTH CAROLINA DEPARTMENT OF REVENUE	CORPORATION RETURN	COLUMBIA, SC 29214-0100
TN	TENNESSEE DEPARTMENT OF REVENUE	A. JACKSON ST. OFFICE BLDG., 500 DEADERICK ST.	NASHVILLE, TN 37242
TX	COMPTROLLER OF PUBLIC ACCOUNTS	111 EAST 17TH STREET	AUSTIN, TX 78774-0100
UT	UTAH STATE TAX COMMISSION	210 NORTH 1950 WEST	SALT LAKE CITY, UT 84134-0180
VA	VIRGINIA DEPARTMENT OF TAXATION	P.O. BOX 1500	RICHMOND, VA 23218-1500
VT	VERMONT DEPARTMENT OF TAXES	109 STATE STREET	MONTPELIER, VT 05609-1401
WI	WISCONSIN DEPARTMENT OF REVENUE	P.O. BOX 8908	MADISON, WI 53708-8908
WV	WEST VIRGINIA STATE TAX DEPARTMENT	INTERNAL AUDITING DIVISION, P.O. BOX 1202	CHARLESTON, WV 25324-1202

LOCAL INCOME AND FRANCHISE TAX PAYEES

STATE	TAXING AUTHORITY	ADDRESS		
KY	ASHLAND	ASHLAND DEPARTMENT OF FINANCE	P.O. BOX 1839	ASHLAND, KY 41105-1839
KY	BOONE COUNTY	BOONE COUNTY FISCAL COURT	2450 WASHINGTON	BURLINGTON, KY 41005
KY	BOWLING GREEN	TREASURER, CITY OF BOWLING GREEN	P.O. BOX 1410	BOWLING GREEN, KY 42102-1410
KY	ELIZABETHTOWN	DIRECTOR OF FINANCE, CITY OF ELIZABETHTOWN, KY	P.O. BOX 550	ELIZABETHTOWN, KY 42702-0550
KY	KENTON COUNTY	KENTON COUNTY FISCAL COURT	P.O. BOX 792	COVINGTON, KY 41012-0792
KY	LEXINGTON	FAYETTE COUNTY PUBLIC SCHOOLS	701 E MAIN STREET	LEXINGTON, KY 40502-1699
KY	LEXINGTON	LEXINGTON-FAYETTE URBAN COUNTY GOVERNMENT	P.O. BOX 14058	LEXINGTON, KY 40512
KY	LOUISVILLE	LOUISVILLE METRO REV COMMISSION	P.O. BOX 35410	LOUISVILLE, KY 40232-5410
KY	MCCRACKEN COUNTY	MCCRACKEN COUNTY TAX ADMINISTRATOR	P.O. BOX 2658	PADUCAH, KY 42002-2658
KY	WARREN COUNTY	WARREN COUNTY SCHOOLS	P.O. BOX 51530	BOWLING GREEN, KY 42103
MI	DETROIT	DETROIT CITY INCOME TAX	P.O. BOX 553165	DETROIT, MI 48255-3165
MO	KANSAS CITY	FINANCE DEPARTMENT	P.O. BOX 15623	KANSAS CITY, MO 64106-0623
MO	ST. LOUIS	COLLECTOR OF REVENUE EARNINGS TAX DIVISION	1200 MARKET STREET, ROOM 410	ST. LOUIS, MO 63103-2841
OH	AKRON	INCOME TAX DIVISION	1 CASCADE PLAZA - 11TH FLOOR	AKRON, OH 44308-1100
OH	ALLIANCE	ALLIANCE DEPARTMENT OF TAXATION	504 EAST MAIN STREET P.O. BOX 2025	ALLIANCE, OH 44601
OH	CCA	CCA-MUNICIPAL INCOME TAX	205 WEST ST CLAIR AVENUE	CLEVELAND, OH 44113-1503
OH	CINCINNATI	INCOME TAX BUREAU	P.O. BOX 5486	CINCINNATI, OH 45201-5486
OH	CLEVELAND HEIGHTS	CITY OF CLEVELAND HEIGHTS	PO BOX 641747	CINCINNATI, OH 45264-1747
OH	COLUMBUS	COLUMBUS INCOME TAX DIVISION	PO BOX 182158	COLUMBUS, OH 43218-2158
OH	CUYAHOGA FALLS	INCOME TAX DIVISION	P.O. BOX 361	CUYAHOGA FALLS, OH 44222-0361
OH	FAIRLAWN	CITY OF FAIRLAWN, OHIO	P.O. BOX 5433	FAIRLAWN, OH 44334
OH	FOREST PARK	CITY OF FOREST PARK INCOME TAX DIVISION	1201 WEST KEMPER ROAD	CINCINNATI, OH 45240
OH	HEATH	HEATH INCOME TAX BUREAU	1287 HEBRON ROAD	HEATH, OH 43056-1096
OH	LANCASTER	LANCASTER INCOME TAX DEPARTMENT	P.O. BOX 128	LANCASTER, OH 43130
OH	NEW PHILADELPHIA	NEW PHILADELPHIA INCOME TAX DEPARTMENT	EAST HIGH AVE., SUITE 041	NEW PHILADELPHIA, OH 44663

STATE	TAXING AUTHORITY	ADDRESS		
OH	NILES	CITY OF NILES INCOME TAX	34 WEST STATE STREET	NILES, OH 44446
OH	ONTARIO	INCOME TAX DIVISION	PO BOX 166	ONTARIO, OH 44862
OH	PARMA	CITY OF PARMA, DIVISION OF TAXATION	PO BOX 94734	CLEVELAND, OH 44101-4734
OH	RITA	REGIONAL INCOME TAX AGENCY	P.O. BOX 89475	CLEVELAND, OH 44101-6475
OH	SOLON	CITY OF SOLON DIVISION OF TAXATION	P.O. BOX 74058	CLEVELAND, OH 44194-0133
OH	SPRINGDALE	SPRINGDALE TAX COMMISSION	11700 SPRINGFIELD PIKE	SPRINGDALE, OH 45246
OH	STOW	STOW INCOME TAX DEPARTMENT	P.O. BOX 1668	STOW, OH 44224
OH	TOLEDO	CITY OF TOLEDO DIVISION OF TAXATION	1 GOVERNMENT CENTER, SUITE 2070	TOLEDO, OH 43604-2280
OH	ZANESVILLE	CITY OF ZANESVILLE, DIVISION OF TAXATION	401 MARKET STREET	ZANESVILLE, OH 43701
OR	PORTLAND	CITY OF PORTLAND BUREAU OF LICENSES	111 SW COLUMBIA ST SUITE 600	PORTLAND, OR 97201-5814
PA	PHILADELPHIA	CITY OF PHILADELPHIA	DEPARTMENT OF REVENUE P.O. BOX 1393	PHILADELPHIA, PA 19105-1660
PA	WARRINGTON	TOWNSHIP OF WARRINGTON	325-A N. POTTSTOWN PIKE	EXTON, PA 19341-1934

PERSONAL PROPERTY TAX PAYEES

State	Payee Name	Address	City	Zip
AK	Ketchikan Gateway Borough Tax Collector	1900 First Ave, Ste 118	Ketchikan	99901
AK	Matanuska-Susitna Borough Tax Collector	350 E Dahlia Avenue	Palmer	99645
AK	Municipality of Anchorage	PO Box 196040	Anchorage	99519-6040
AL	Madison County Courthouse	100 Northside Square	Huntsville	35801
AL	Walker County Courthouse	1803 3rd. Ave.	Jasper	35501
AZ	Maricopa County Treasurer	P.O. Box 52133	Phoenix	85072-2133
AZ	Pima County Treasurer	PO Box 29011	Phoenix	85038-9011
CA	Alameda County Tax Collector	1221 Oak Street	Oakland	94612-4286
CA	Contra Costa County Tax Collector	P.O. Box 7002	San Francisco	94120-7002
CA	Fresno County Auditor-Controller/	P.O. Box 1192	Fresno	93715-1192
CA	Humboldt County Tax Collector	825 Fifth Street, Room 125	Eureka	95501-1100
CA	Kern County Treasurer-Tax Collector	P.O. Box 541004	Los Angeles	90054-1004
CA	Kings County Tax Collector	1400 W. Lacey Blvd. Bldg #7	Hanford	93230-5997
CA	Los Angeles County Tax Collector	P.O. Box 54027	Los Angeles	90054-0027
CA	Marin County Tax Collector	P.O. Box 4220, Room 200	San Rafael	94913-4220
CA	Monterey County Tax Collector	P.O. Box 891	Salinas	93902-0891
CA	Orange County Treasurer-Tax Collector	P.O. Box 1438	Santa Ana	92702-1438
CA	Placer County Tax Collector	2976 Richardson Drive	Auburn	95603
CA	Riverside County Treasurer	P.O. Box 12005	Riverside	92502-2205
CA	Sacramento County	PO Box 508	Sacramento	95812-0508
CA	San Bernardino County Tax Collector	172 West Third Street	San Bernardino	92415-0360
CA	San Diego County Treasurer-	P.O. Box 129009	San Diego	92112
CA	San Francisco Tax Collector	P.O. Box 7427	San Francisco	94120-7427
CA	San Joaquin County Tax Collector	PO Box 2169	Stockton	95201-2169

State	Payee Name	Address	City	Zip
CA	San Luis Obispo County Tax Collector	1055 Monterey Street Rm D-290	San Luis Obispo	93408
CA	San Mateo County Tax Collector	555 County Center, 1st Floor	Redwood City	94063
CA	Santa Barbara County Treasurer-	P O Box 579	Santa Barbara	93102-0579
CA	Santa Clara County Tax Collector	70 West Hedding, East Wing	San Jose	95110-1767
CA	Santa Cruz County Tax Collector	P O Box 1817	Santa Cruz	95061-1817
CA	Solano County Treasurer-	675 Texas Street, Suite 1900	Fairfield	94533-6337
CA	Sonoma County Tax Collector	P.O. Box 3879	Santa Rosa	95402-3879
CA	Stanislaus County Tax Collector	P O Box 859	Modesto	95353
CA	Tulare County	P.O. BOX 30329	Los Angeles	90030-0329
CA	Ventura County Tax Collector	800 South Victoria Avenue	Ventura	93009-1290
CA	Yolo County Tax Collector	P.O. BOX 1995	Woodland	95776
CT	Swansea Town Tax Collector	P.O. Box 150490	Hartford	06115-0490
FL	Alachua County Tax Collector	P.O Box 142530	Gainesville	32614-2530
FL	Bay County Tax Collector	P.O Box 2285	Panama City	32402
FL	Brevard County Tax Collector	P O Box 2020	Titusville	32781-2020
FL	Broward County Revenue Collector	P.O. Box 29009	Fort Lauderdale	33302-9009
FL	Citrus County Tax Collector	210 N. Apopka Ave.	Inverness	34450-4298
FL	Collier County Tax Collector	3301 E. Tamiami Trail	Naples	34112-4997
FL	Duval County Tax Collector	231 E. Forsyth St.	Jacksonville	32202-3370
FL	Escambia County Tax Collector	P.O. Box 1312	Pensacola	32591-1312
FL	Hillsborough County Tax Collector	P.O. Box 172920	Tampa	33672-0920
FL	Indian River County Tax Collector	P.O. Box 1509	Vero Beach	32961-1509
FL	Lee County Tax Collector	P. O. Box 1609	Fort Myers	33902-1609
FL	Leon County Tax Collector	P.O. Box 1835	Tallahassee	32302-1835
FL	Martin County Tax Collector	3485 SE Willoughby Blvd	Stuart	34994
FL	Miami-Dade County Tax Collector	140 W. Flagler St.	Miami	33130-1575

State	Payee Name	Address	City	Zip
FL	Monroe County Tax Collector	P.O. Box 1129	Key West	33041-1129
FL	Orange County Tax Collector	P.O. Box 545100	Orlando	32854-5100
FL	Osceola County Tax Collector	P. O. Box 422105	Kissimmee	34742-2105
FL	Palm Beach County Tax Collector	P.O. Box 3353	West Palm Beach	33402-3353
FL	Pasco County Tax Collector	P.O. Box 276	Dade City	33526-0276
FL	Pinellas County Tax Collector	P.O. Box 10832	Clearwater	33757-8832
FL	Sarasota County Tax Collector	101 S. Washington Blvd.	Sarasota	34236
FL	Seminole County Tax Collector	P.O. Box 630	Sanford	32772-0630
FL	St Johns County Tax Collector	P.O. Box 9001	Saint Augustine	32085-9001
FL	Volusia County Tax Collector	P.O. Box 31336	Tampa	33631-3336
GA	Alpharetta, City of	P.O. BOX 349	Alpharetta	30009-0349
GA	Buford City of (Gwinnett)	2300 Buford Hwy	Buford	30518-6044
GA	Clarke County Tax Commissioner	PO Box 1768	Athens	30603
GA	Cobb County Tax Commissioner	P.O. Box 100127	Marietta	30061-7027
GA	Dekalb County Tax Commissioner	P.O. Box 100004	Decatur	30031-7004
GA	Douglas County Tax Commissioner	P.O. Box 1177	Douglasville	30133
GA	Forsyth County Tax Commissioner	1092 Tribble Gap Road	Cumming	30040
GA	Fulton County Tax Commissioner	P.O. Box 105052	Atlanta	30348-5052
GA	Gwinnett County Tax Commissioner	PO Box 372	Lawrenceville	30046-0372
GA	Lowndes County Tax Commissioner	P.O. Box 1409	Valdosta	31603-1409
GA	Muscogee Tax Commissioner	P.O. Box 1441	Columbus	31902-1441
GA	Richmond County Tax Commissioner	530 Greene St Rm 117	Augusta	30901
ID	Ada County Treasurer	PO Box 2868	Boise	83701
ID	Bannock County Treasurer	P. O. Box 4626	Pocatello	83205-4626
ID	Kootenai County Tax Collector	P. O. Box 6700	Coeur D Alene	83816-6700
IL	Rochester Hills City Collector	16748 Collection Center Dr	Chicago	60693-6748

State	Payee Name	Address	City	Zip
KS	Douglas County Treasurer	PO Box 884	Lawrence	66044-0884
KS	Johnson County Treasurer	P.O. Box 2902	Shawnee Mission	66201-1302
KS	Riley County Treasurer	110 Courthouse Plaza	Manhattan	66502-0108
KS	Saline County Treasurer	P.O. Box 5040	Salina	67402-5040
KS	Sedgwick County Courthouse	P.O. Box 2961	Wichita	67201-2961
KY	City of Ashland ISD	P.O. Box 1839	Ashland	41105-1839
KY	Boone County Tax Collector	P.O. Box 198	Burlington	41005
KY	Bowling Green City Treasurer	1017 College Street	Bowling Green	42102-1410
KY	Boyd County Tax Collector	PO Box 558	Catlettsburg	41129
KY	Elizabethtown City of	PO Box 550	Elizabethtown	42702-0550
KY	Fayette County	PO Box 34148	Lexington	40588
KY	Florence, City of	P.O. Box 1327	Florence	41022-1327
KY	Hardin County Sheriff	100 Public Square	Elizabethtown	42701-1491
KY	Jefferson County Tax Collector	P.O. Box 70300	Louisville	40270-0300
KY	Kenton County Sheriff	P.O. Box 188070	Erlanger	41018-8070
KY	Warren County Sheriff	PO Box 807	Bowling Green	42102-0807
LA	Alexandria, City of	P. O. Box 71	Alexandria	71309
LA	Bossier City	P O Box 5399	Bossier City	71171-5399
LA	Bossier Parish	P.O. Box 850	Benton	71006-0850
LA	E Baton Rouge Parish	PO Box 91285	Baton Rouge	70821-9285
LA	Jefferson Parish Sheriff's Office	P.O. Box 130	Gretna	70053
LA	Monroe, City of	P.O. Box 123	Monroe	71210-0123
LA	New Orleans, City of	P.O. Box 60047	New Orleans	70160
LA	Ouachita Parish	P.O. Box 1803	Monroe	71210-1803
LA	Rapides Parish Sheriff's Dept.	P.O. Box 1590	Alexandria	71309
MA	Barnstable Collectors Office	P.O. Box 1360 TC	Hyannis	26011360

State	Payee Name	Address	City	Zip
MA	Boston City	P.O. Box 55810	Boston	02205-5810
MA	Brockton City	45 School Street	Brockton	2301
MA	Cambridge Municipal Tax Collector	795 Massachusetts Avenue	Cambridge	2139
MA	City of Boston,	P.O. Box 55810	Boston	02205-5810
MA	City of Holyoke	536 Dwight Street RM 6	Holyoke	01040-0000
MA	City of Methuen	P.O. Box 203	Milford	01757-0000
MA	City of Newton	P.O. Box 9137	Newton	02460-9137
MA	City of Peabody	P.O. Box 3047	Peabody	01960-0000
MA	City of Springfield	PO Box 981016	Boston	02298-1016
MA	Danvers, Town of	1 Sylvan Street	Danvers	01923-0000
MA	Holyoke City	536 Dwight Street RM 6	Holyoke	1040
MA	Kingston Municipal Tax Collector	P.O. Box 900	Kingston	02364-0900
MA	Leominster, City of	P.O. Box 457	Worcester	01613-0457
MA	Mansfield Municipal Tax Collector	P.O. Box 55858	Boston	02205-0000
MA	Marlborough, City of	PO Box 981037	Boston	02298-1037
MA	Newton City	PO BOX 9137	Newton	02460-9137
MA	Swampscott Municipal Tax Collector	29 Monument Avenue	Swampscott	1907
MA	Swansea Town Tax Collector	P.O. Box 150490	Hartford	06115-0490
MA	Taunton Municipal Tax Collector	15 Summer Street	Taunton	02780-0000
MA	Town of Braintree	1 JFK Memorial Dr	Braintree	2184
MA	Town of Burlington	P.O. Box 376	Burlington	01803-0000
MA	Town of Hanover	550 Hanover Street	Hanover	02339-2242
MA	Town of North Attleborough	P.O. Box 871	North Attleborough	02761-0871
MA	Town of Shrewsbury	P.O. Box 725	Reading	01867-0405
MA	Wareham Municipal Tax Collector	PO Box 981055	Boston	02298-1055
MD	Allegany County Tax Collector	701 Kelly Road	Cumberland	21502-3401

State	Payee Name	Address	City	Zip
MD	Anne Arundel County	P.O. Box 427	Annapolis	21404-0427
MD	Baltimore County Tax Collector	400 Washington Ave.	Towson	21204-4665
MD	Bel Air, Town of	39 Hickory Ave	Bel Air	21014
MD	Carroll County Commissioner	225 N. Center Street	Westminster	21157
MD	Charles County Treasurer	P.O. Box 2607	La Plata	20646
MD	Harford County	PO Box 609	Bel Air	21014-0609
MD	Howard County	P.O. Box 3370	Ellicott City	21041-3370
MD	Montgomery County	P.O. Box 9415	Gaithersburg	20898-9415
MD	Prince George's County	PO Box 17578	Baltimore	21297-1578
MD	State of Maryland	301 West Preston St, Room 801	Baltimore	21201-2395
MD	Westminster City Collector	56 W. Main Street	Westminster	21157
ME	Auburn City Municipal Collector	60 Court Street, Suite 154	Auburn	04210-0000
ME	Bangor, City of	73 Harlow St	Bangor	4401
ME	Brunswick Tax Collector	28 Federal Street	Brunswick	04011-0000
ME	City of South Portland	PO Box 6700	Lewiston	04243-6700
MI	Adrian City Treasurer (Lenawee)	135 E. Maumee Street	Adrian	49221
MI	Alpena City Treasurer	208 N First Ave	Alpena	49707-2453
MI	Ann Arbor City	P.O. Box 77000	Detroit	48277-0602
MI	Beverly Hills Village Treasurer	18500 W. Thirteen Mile Road	Beverly Hills	48025
MI	Birch Run Township Treasurer	P.O. Box 152	Birch Run	48415
MI	Birch Run Village Treasurer	P.O. Box 371	Birch Run	48415
MI	Birmingham City Treasurer (Wayne)	P O Box 67000	Detroit	48267-1732
MI	Blackman Charter Township (Jackson)	1990 W. Parnall Road	Jackson	49201
MI	Canton Township Treasurer	1150 Canton Center Rd. South	Canton	48188-1699
MI	Charter Township of Garfield	3848 Veterans Drive	Traverse City	49684
MI	City of Ann Arbor	P O Box 77000	Detroit	48277-0602

State	Payee Name	Address	City	Zip
MI	City of Auburn Hills	1827 North Squirrel Road	Auburn Hills	48326
MI	City of Dearborn	P.O. Box 4000	Dearborn	48126-0490
MI	City of Livonia	33000 Civic Center Dr.	Livonia	48154
MI	City of Novi	P O BOX 674258	Detroit	48267-4258
MI	City of Roseville Treasurer	29777 Gratiot	Roseville	48066
MI	City of Sterling Heights	P.O. Box 55000	Detroit	48255-2962
MI	City of Troy	P.O. Box 335	Troy	48180-0335
MI	Farmington Hills City Treasurer (Oakland)	31555 W. Eleven Mile Rd.	Farmington Hills	48336-1165
MI	Flint Charter Twp.	1490 S Dye Rd	Flint	48532
MI	Fort Gratiot Twp Tax Collector	3720 Keewahdin Road	Fort Gratiot	48059
MI	Frenchtown Township Treasurer (Monroe)	2744 Vivian Road	Monroe	48162
MI	Howell Township	3525 Byron Road	Howell	48855
MI	Meridian Charter Township	5151 Marsh Rd.	Okemos	48864
MI	Pittsfield Twp Tax Collector	6201 W Michigan Avenue	Ann Arbor	48108
MI	Portage City Treasury Office	7900 S. Westnedge Avenue	Portage	49002-5117
MI	Romulus City Treasurer (Wayne)	11111 Wayne Road	Romulus	48174
MI	Saginaw Township Treasurer	P.O. Box 6400	Saginaw	48608-6400
MI	Southfield, Township of	18550 W. Thirteen Mile Road	Southfield	48025
MI	Taylor City Tax Collector (Wayne)	23555 Goddard	Taylor	48180-4116
MI	Utica City Treasurer (Macomb)	7550 Auburn Road	Utica	48317
MO	Buchanan County Tax Collector	411 Jules Street, Suite 123	Saint Joseph	64501
MO	Greene County	940 Boonville Avenue	Springfield	65802
MO	Jackson County Collection Department	P.O. Box 219747	Kansas City	64121-9747
MO	Platte County Tax Collector	415 3rd Street, Suite 40	Platte City	64079
MO	Saint Charles County Tax Collector	201 N Second St.	Saint Charles	63301-2889
MO	St Louis County Collector of Revenue	41 S. Central Ave.	St. Louis	63105-1799

State	Payee Name	Address	City	Zip
MS	Lamar County Tax Collector	P.O. Box 309	Purvis	39475
MS	Rankin County Tax Collector	211 East Government Street	Brandon	39042
MT	Flathead County Treasurer	800 S. Main St.	Kalispell	59901
MT	Gallatin County Treasurer	311 West Main	Bozeman	59715
MT	Missoula County Treasurer	200 West Broadway	Missoula	59802
MT	Yellowstone County Treasurer	P.O. Box 35010	Billings	59107-5010
NC	Buncombe County Tax Collector	PO BOX 1070	Charlotte	28201-1070
NC	Cabarrus County Tax Collector	P.O. Box 707	Concord	28026-0707
NC	Catawba County Tax Collector	PO Box 580510	Charlotte	28258-0510
NC	City of Concord	P.O. Box 308	Concord	28026
NC	City of New Bern	P.O. Box 1129	New Bern	28563-1129
NC	Cleveland County Tax Collector	P.O. Box 760	Shelby	28151-0760
NC	Craven County Tax Collector	P O Box 63021	Charlotte	28263-3021
NC	Cumberland County Tax Collector	P O Box 1070	Charlotte	28201-1070
NC	Forsyth County Tax Collector	P O Box 70844	Charlotte	28272-0844
NC	Guilford County Tax Department	P.O. Box 71072	Charlotte	28272-1072
NC	Henderson County Tax Collector	200 N Grove St., Suite 66	Hendersonville	28792-5027
NC	Hendersonville, City of	P.O. Box 1760	Hendersonville	28793-1760
NC	Mecklenburg County	P O BOX 71063	Charlotte	28272-1063
NC	Monroe, City of	P.O. Box 69	Monroe	28111-0069
NC	Moore County Tax Department	P O Box 580377	Charlotte	28258-0377
NC	Orange County Tax Collector	P O Box 580453	Charlotte	28258-0453
NC	Pitt County Tax Collector	P.O. Box 875	Greenville	27835-0875
NC	Union County	P O Box 580365	Charlotte	28258-0365
NC	Wake County Revenue Department	P O Box 96084	Charlotte	28296-0084
NC	Watauga County Tax Collector	842 W. King Street, Suite 21	Boone	28607-4688

State	Payee Name	Address	City	Zip
NE	Hall County Treasurer	121 S Pine Street	Grand Island	68801
NE	Lincoln County Tax Collector	301 N Jeffers	North Platte	69101
NM	Bernalillo County Treasurer	PO Box 269	Albuquerque	87103-0269
NM	Mc Kinnley County Collector	207 W. Hill Ave. Suite 101	Gallup	87301-6308
NM	San Juan County Treasurer	PO Box 880	Aztec	87410-0880
NM	Santa Fe County Treasurer	P.O. Box T	Santa Fe	87504-0528
NV	Clark County Assessor/Tax Collector	PO Box 551401	Las Vegas	89155-4502
NV	Douglas County Tax Collector	PO BOX 3000	Minden	89423
NV	Washoe County Treasurer	P.O. Box 30039	Reno	89520-3039
OK	Cleveland County Treasurer	201 S. Jones #100	Norman	73069
OK	Comanche County Treasurer	315 SW 5th Street	Lawton	73501-4371
OK	Garfield County Tax Collector	P.O. Box 489	Enid	73702
OK	Muskogee County Treasurer	P.O. Box 1587	Muskogee	74402-1587
OK	Oklahoma County Treasurer	P.O. Box 268875	Oklahoma City	73126-8875
OK	Pottawatomie County Treasurer	325 N. Broadway	Shawnee	74801-6957
OK	Tulsa County Treasurer	P.O. Box 21017	Tulsa	74121-1017
OK	Washington County Tax Collector	400 S. Johnstone, Room 200	Bartlesville	74003
OR	Benton County Tax Collector	110 SW 4th Street	Corvallis	97333
OR	Douglas County Tax Collector	PO BOX 5710	Portland	97228-5710
OR	Jackson County Pymnt Ctr.	PO Box 5020	Portland	97208-5020
OR	Klamath County	PO Box 3599	Portland	97208-3599
OR	Lane County Tax Collector	PO Box 3014	Portland	97208-3014
OR	Linn County Tax Collector	P.O. Box 309	Albany	97321
OR	Marion County	PO Box 3416	Portland	97208-3416
OR	Multnomah County	PO Box 2716	Portland	97208-2716
OR	Washington County	P.O. Box 3587	Portland	97208-3587

State	Payee Name	Address	City	Zip
RI	Cranston City	869 Park Avenue	Cranston	02910-0000
RI	South Kingstown Town	P.O. Box 31	Wakefield	02880-0031
RI	Warwick City Tax Collector	P.O. Box 2000	Warwick	02886-0000
SC	Charleston County Treasurer	PO BOX 878	Charleston	29402-0878
SC	Greenville County Tax Collector	P.O. Box 100221	Columbia	29202-3221
SC	Greenwood County Tax Collector	528 Monument St. R-101	Greenwood	29646-2634
SC	Lexington County	PO Box 580265	Charlotte	28258-0265
SC	Sumter County Treasurer	P.O. Box 1775	Sumter	29151-1775
TN	Germantown, City of	P.O. Box 38809	Germantown	38183-0809
TN	Kingsport City	225 W. Center St	Kingsport	37660-4285
TN	Memphis City Treasurer	P.O. Box 185	Memphis	38101-0185
TX	Aldine I. S. D. Tax Office	P.O. Box 203989	Houston	77216-3989
TX	Angelina County Chief Appraiser	P. O. Box 1344	Lufkin	75902
TX	Baybrook M.U.D. No. 1	P.O. Box 1368	Friendswood	77549-1368
TX	Bell County	P. O. Box 390	Belton	76513-0390
TX	Bexar County Tax Assessor-Collector	P. O. Box 839950	San Antonio	78283-3950
TX	Bowie County Chief Appraiser	P.O. Box 6527	Texasarkana	75505-6527
TX	Cameron County Tax Office	P.O. Box 952	Brownsville	78522-0952
TX	Clear Creek I. S. D. (Harris)	P.O. Box 650395	Dallas	75265-0395
TX	Collin County Tax Collector	P. O. Box 8046	McKinney	75070-8046
TX	Cypress-Fairbanks I. S. D.	P.O. Box 203908	Houston	77216-3908
TX	Dallas County	PO BOX 139066	Dallas	75313-9066
TX	Denton County Assessor/Tax Collector	P O Box 90223	Denton	76202-5223
TX	Denton County RUD #1	11111 Katy Freeway #725	Houston	77079-2197
TX	Fort Bend County Tax Assessor - Collector	P O Box 1028	Sugar Land	77487-1028
TX	Galveston County Tax Collector/Assr.	722 Moody	Galveston	77550

State	Payee Name	Address	City	Zip
TX	Goose Creek C. I. S. D.	P O Box 2805	Baytown	77521
TX	Grapevine/Colleyville Area Tax Office	3072 Mustang Dr.	Grapevine	76051
TX	Grayson County Assessor & Collector	P. O. Box 2107	Sherman	75091-2107
TX	Guadalupe County Tax Office	307 W Court	Seguin	78155
TX	Harlingen City Tax Office	P. O. Box 2643	Harlingen	78551-2643
TX	Harris County Tax Collector	P. O. Box 4622	Houston	77210-4622
TX	Johnson County Tax Assessor-Collector	PO BOX 75	Cleburne	76033
TX	Judson ISDTax office	8012 Shin Oak Drive	Live Oak	78233-2413
TX	Mesquite City /ISD - Tax Fund	P. O. Box 850267	Mesquite	75185-0267
TX	Montgomery County	P.O. Box 4798	Houston	77210-4798
TX	Tarrant County Tax Assessor-Collector	P O Box 961018	Fort Worth	76161-0018
TX	Taylor County CAD	P O Box 1800	Abilene	79604
TX	Travis County Tax Collector	P O Box 149328	Austin	78714-9328
TX	Victoria County Collector	P.O. Box 2569	Victoria	77902-2569
TX	Woodlands Metro Center M. U. D.	P O Box 7829	Woodlands	77387-7829
UT	Cache County Assessor	179 N. Main	Logan	84321
UT	Salt Lake County Assessor	2001 S. State Street	Salt Lake City	84190-1300
UT	Utah County Collector	100 E Center St. R.M.1200	Provo	84606
VA	Albemarle County	P.O. Box 7604	Merrifield	22116-7604
VA	Arlington County Treasurer	P.O. Box 1754	Merrifield	22116-1754
VA	Chesapeake City Treasurer	P.O. Box 1606	Chesapeake	23327-1606
VA	Fairfax County	P.O. Box 10201	Fairfax	22035-0201
VA	Fairfax, City of	10455 Armstrong Street	Fairfax	22030
VA	Fauquier County Treasurer	P.O. Box 677	Warrenton	20188-0677
VA	Fredericksburg City Treasurer	P.O. Box 17149	Baltimore	21297-0490
VA	Henrico County	P.O. Box 3369	Henrico	23228-9769

State	Payee Name	Address	City	Zip
VA	Loudoun County Treasurer	PO BOX 1000	Leesburg	20177-1000
VA	Newport News City Treasurer	P.O. Box 975	Newport News	23607-0975
VA	Prince William County	P.O. Box 2467	Prince William	22195-2467
VA	Stafford County Treasurer	P.O. Box 68	Stafford	22555-5000
VA	Warrenton, Town of	PO Drawer 341	Warrenton	20188
VA	Winchester City Treasurer	P.O. Box 263	Winchester	22604-0263
VT	City of Burlington	149 Church St.	Burlington	05401
VT	Rutland, Town of	P.O. Box 225	Center Rutland	05736
WI	Ashwaubenon Village Collector (Brown)	2155 Holmgren Wy	Green Bay	54304-4605
WI	Eau Claire County Treasurer	721 Oxford Ave	Eau Claire	54703
WI	Fond Du Lac City Collector (Fond Du Lac)	P O Box 150	Fond Du Lac	54936-0150
WI	Fox Point Village Collector (Milwaukee)	7200 N Santa Monica Blvd	Fox Point	53217-3505
WI	Grand Chute Town Collector (Outagamie)	1900 W. Grand Chute Blvd.	Grand Chute	54913-9613
WI	Greendale Village Collector (Milwaukee)	P.O. Box 257	Greendale	-53129
WI	Lake Delton Village Collector (Sauk)	P O Box 87	Lake Delton	53940
WI	Madison City Treasurer	P.O. Box 2999	Madison	53701-2999
WI	Milwaukee City Treasurer (Milwaukee Co.)	P.O. Box 78776	Milwaukee	53278-0776
WI	Racine City Collector (Racine)	P.O. Box 68999 I	Milwaukee	53268-9991
WI	Rock County Treasurer	Box 1975	Janesville	53547-1975
WI	Sheboygan County Treasurer	508 New York Ave, Rm 109	Sheboygan	53081-4126
WI	Shorewood Hills Village Collector (Dane)	810 Shorewood Blvd	Madison	53705-2115
WI	Wausau City Treasurer	P.O. Box 3051	Milwaukee	53201-3051
WY	Natrona County Treasurer	P.O. Box 2300	Casper	82602

BUSINESS LICENSE TAX PAYEES

State	Payee Name	Address	City	Zip Code
AK	City of Wasilla	City of Wasilla 290 E Herming Ave	Wasilla	99654-7091
AK	Matanuska-Susitna Borough	Matanuska-Susitna Borough Finance Dept 350 East Dahlia Avenue	Palmer	99645-6488
AK	ST of Alaska DIV of Measurement	St of Alaska Div of Measurement Standards & Com Vehicle Enforcement 120 Industry Way Bldg O Unit 6	Anchorage	99515
AK	State of Alaska	State of Alaska Dept of Com & Economic Dev PO Box 110806	Juneau	99811-0806
AR	City of Rogers	City of Rogers City Clerks Office 301 W Chestnut	Rogers	72756
AZ	Arizona Department of Revenue	Arizona Department of Revenue PO Box 29085	Phoenix	85038-9085
AZ	City of Avondale	City of Avondale 11465 W Civic Ctr. Dr. #270	Avondale	85323-6808
AZ	City of Chandler	City of Chandler Mail Stop 701 PO Box 15001	Chandler	85244-5001
AZ	City of Glendale	City of Glendale Tax and License Division 5850 West Glendale Ave.	Glendale	85301
AZ	City of Mesa	City of Mesa Licensing Office PO Box 1466	Mesa	85211-1466
AZ	City of Phoenix	City of Phoenix Treasurer PO Box 29690	Phoenix	85038-9690
AZ	City of Scottsdale	City of Scottsdale PO Box 1586	Scottsdale	85252-1586

State	Payee Name	Address	City	Zip Code
AZ	City of Scottsdale	City of Scottsdale Tax & License P.O. Box 1949	Scottsdale	85252-1586
AZ	City of Tucson	City of Tucson Finance Dept Revenue Div PO Box 27320	Tucson	85726-7320
CA	CCC Weights & Measures	CCC Weights and Measures Department of Agriculture 2366 A Stanwell Circle	Concord	94520
CA	City of Alameda	City of Alameda Finance Department 2263 Santa Clara Avenue, Room 220	Alameda	94501
CA	City of Arcadia	City of Arcadia 240 W Huntington Dr PO Box 60021	Arcadia	91066-6021
CA	City of Bakersfield	City of Bakersfield PO Box 2057	Bakersfield	93303
CA	City of Brea	City of Brea Business License Tax Division Number One Civic Center Circle	Brea	92821-5732
CA	City of Capitola	City of Capitola 420 Capitola Avenue	Capitola	95010
CA	City of Carlsbad	City of Carlsbad Attn: Business License Dept 1635 Faraday Avenue	Carlsbad	92008
CA	City of Cerritos	City of Cerritos PO Box 3130	Cerritos	90703-3130
CA	City of Chino	City of Chino Finance Department PO Box 667	Chino	91708-0667
CA	City of Costa Mesa	City of Costa Mesa Treasury Management Division P.O. Box 1200	Costa Mesa	92628-1200
CA	City of Davis	City of Davis 23 Russell Blvd	Davis	95616
CA	City of Downey	City of Downey PO Box 7016	Downey	90241

State	Payee Name	Address	City	Zip Code
CA	City of El Cajon	City of El Cajon Business License Division 200 Civic Center Way	El Cajon	92020-3916
CA	City of El Segundo	City of El Segundo License Division 350 Main Street	El Segundo	90245-0989
CA	City of Emeryville	City of Emeryville Finance Department 05756 PO Box 39000	San Francisco	94139-5756
CA	City of Eureka	City of Eureka Finance Dept 531 K Street	Eureka	95501-1165
CA	City of Folsom	City of Folsom City Hall Finance Dept 50 Natoma St.	Folsom	95630
CA	City of Fremont	City of Fremont Revenue & Treasury Division 39550 Liberty St. P.O. Box 5006	Fremont	94537-5006
CA	City of Fresno	City of Fresno PO Box 45017	Fresno	93718-5017
CA	City of Goleta	City of Goleta 130 Cremona Dr., Suite B	Goleta	
CA	City of Hanford- Finance	City of Hanford-Finance 315 N. Douy St.	Hanford	93230-3951
CA	City of La Habra	City of La Habra Business License Department	La Habra	90633-0785
CA	City of Lakewood	City of Lakewood City of Lakewood Business License PO Box 220		
CA	City of Long Beach	City of Long Beach PO Box 630	Long Beach	90842-0001
CA	City of Los Angeles	City of Los Angeles Office of Finance File 57065	Los Angeles	90074-7069
CA	City of Los Angeles	City of Los Angeles Office of Finance File 57065	Los Angeles	90053-0200

State	Payee Name	Address	City	Zip Code
CA	City of Los Angeles	City of Los Angeles Office of Finance File 57065	Los Angeles	90074-7065
CA	City of Milpitas	City of Milpitas 455 E. Calaveras Blvd	Milpitas	95035
CA	City of Modesto	City of Modesto PO Box 3442	Modesto	95353
CA	City of Montclair	City of Montclair Business License Div 5111 Benito	Montclair	91763
CA	City of Monterey	City of Monterey City Hall Revenue Office 735 Pacific Street, STE A	Monterey	93940
CA	City of National City	City of National City Business License Division 1243 National City Blvd.	National City	91950
CA	City of Orange	City of Orange Business License Division PO Box 11024	Orange	92856-8124
CA	City of Oxnard	City of Oxnard 214 South C St.	Oxnard	93030-5790
CA	City of Pasadena	City of Pasadena Business License Section 100 N. Garfield Avenue PO Box 7115	Pasadena	91109-7215
CA	City of Pico Rivera	City of Pico Rivera P.O. Box 1016 6615 Passons Boulevard	Pico Rivera	90660-1016
CA	City of Pleasant Hill	City of Pleasant Hill Business License 100 Gregory Lane	Pleasant Hill	94523
CA	City of Pleasanton	City of Pleasanton Attn: Business License Dept. PO Box 520	Pleasanton	94566-0802
CA	City of Rancho Cucamonga	City of Rancho Cucamonga PO Box 807 10500 Civic Center Drive	Rancho Cucamonga	91729

State	Payee Name	Address	City	Zip Code
CA	City of Rancho Mirage	City of Rancho Mirage 69825 Highway 111	Rancho Mirage	92270-2898
CA	City of Riverside	City of Riverside Finance Department 3900 Main Street	Riverside	92522
CA	City of Rolling Hills Estate	City of Rolling Hills Estates 4045 Palos Verdes Drive North	Rolling Hills Est.	90274
CA	City of Roseville	City of Roseville License Div 311 Vernon Ste 206	Roseville	95678-2634
CA	City of San Diego	City of San Diego City Treasurer Business Tax PO Box 121536	San Diego	92112
CA	City of San Francisco Tax Collector	San Francisco Tax Collector Business Tax Section PO Box 7425	San Francisco	94120-7425
CA	CITY OF SAN JOSE	City of San Jose Revenue Management Finance 200 East Santa Clara Street	San Jose	95113-1905
CA	City of San Luis Obispo	City of San Luis Obispo PO Box 8112	San Luis Obispo	
CA	City of San Mateo	City of San Mateo Business Tax Division 330 W 20th Avenue	San Mateo	94403
CA	City of San Rafael	City of San Rafael Attn Business Office/Permits PO Box 151560	San Rafael	94915-1560
CA	City of San Ramon	City of San Ramon Business License Department 2228 Camino Ramon	San Ramon	94583
CA	City of Sand City	City of Sand City 1 Sylvan Park	Sand City	93955
CA	City of Santa Cruz	City of Santa Cruz Department of Finance 809 Center Street Room 101	Santa Cruz	95060
CA	City of Santa Rosa	City of Santa Rosa 90 Santa Rosa Ave. PO Box 1673	Santa Rosa	95402-1673

State	Payee Name	Address	City	Zip Code
CA	City of Simi Valley	City of Simi Valley 2929 Tapo Canyon Road PO Box 1680	Simi Valley	93063
CA	City of Stockton	City of Stockton PO Box 1570	Stockton	95201-1570
CA	City of Sunnyvale	City of Sunnyvale PO Box 3707 650 W Olive	Sunnyvale	94088
CA	City of Thousand Oaks	City of Thousand Oaks Tax Business Tax Dept 2100 E Thousand Oaks Blvd	Thousand Oaks	91362-2903
CA	City of Torrance	City of Torrance Revenue Division 3031 Torrance BL	Torrance	90503
CA	City of Turlock	City of Turlock 156 S. Broadway, STE 114	Turlock	95380-5454
CA	City of Tustin	City of Tustin License Division 300 Centennial Way	Tustin	92780
CA	City of Union City	City of Union City Finance Department 34009 Alvarado Niles Road	Union City	94587
CA	City of Vacaville	City of Vacaville 650 Merchant Street PO Box 6178	Vacaville	95696-6198
CA	City of Visalia	City of Visalia Business Tax Division PO Box 4002	Visalia	93278-4002
CA	City of Yorba Linda	City of Yorba Linda Finance Department 4845 Casa Loma Ave P.O. Box 87014	Yorba Linda	92885-8714
CA	County of Alameda Wgts & Measures	County of Alameda Office of Weights and Measures 333 Fifth Street	Oakland	94607-4189
CA	County of Marin Dept of Weight/Measures	County of Marin Weights and Measures 1682 Novato Blvd Suite 150-A	Novato	94947-7021
CA	County of Riverside	County of Riverside Business Registration and Licensing PO Box 1208	Riverside	95202-1208

State	Payee Name	Address	City	Zip Code
CA	County of Riverside	County of Riverside Division of Weights & Measures PO Box 1089	Riverside	92502-1089
CA	County of Sacramento	County of Sacramento 700 H Street, Room 1710	Sacramento	95814
CA	County of Sacramento	County of Sacramento Agriculture Commissioner Weights and Measures 4137 Branch Center Road	Sacramento	95827-3823
CA	County of San Diego	County of San Diego AG Weights & Measures 5555 Overland Ave. Suite 3101	San Diego	92123-1256
CA	County of Ventura	County of Ventura Department of Weights & Measures 800 South Victoria Avenue, #1750	Ventura	93009
CA	LA County AGR COMR/WTS & MEAS	LA County Agr Comr/Wts & Meas Los Angeles County Treasurer PO Box 512399	Los Angeles	90051-0399
CA	LA County Treasurer Tax Collector	Los Angeles County Tax Collector PO Box 54978	Los Angeles	90054-0978
CA	Orange County Treasurer	Orange County Treasurer Sealer of Weights & Measures 222 E. Bristol Lane	Orange	92865-2714
CA	San Bernardino County	San Bernardino County Department of Agriculture, Weights and Measures 777 E. Rialto Ave	San Bernadino	92415-0720
CA	San Francisco Tax Collector	San Francisco Tax Collector Business Tax Section PO Box 7425	San Francisco	94120-7425
CA	San Mateo County	San Mateo County Weights & Measures PO Box 999	Redwood City	94064-0999

State	Payee Name	Address	City	Zip Code
CA	Santa Clara County Div of Weights & Meas	Santa Clara County Division of Weights and Measures 1553 Berger Drive, Building 1	San Jose	95112
CA	Sonoma County	Sonoma County Clerk's Office 2300 County Center Drive, Suite B-177	Santa Rosa	95403
CA	Sonoma County Weights & Measures	Sonoma County Weights & Meas Agricultural Commissioner 133 Aviation Blvd, Ste 110	Santa Rosa	95403-1077
CA	Sonoma County Weights & Measures	Sonoma County Herald Recorder 1818 Fourth ST PO Box 877	Santa Rosa	95402
CA	State of Board of Equalization	State Board of Equalization Environmental Fees Div PO Box 942879	Sacramento	94279-6001
CA	Town of Los Gatos	Town of Los Gatos PO Box 697	Los Gatos	95031
CO	City and County of Denver	Manager of Revenue Dept of Excise and Licenses 201 W Colfax Ave, Dept #206	Denver	80202
CO	City of Aurora	City of Aurora Licensing Office 1st Floor, 15151 E Alameda Pky, #1100	Aurora	80012
CO	City of Durango CO	City of Durango 949 E Second Avenue	Durango	81301-5109
CO	City of Lone Tree	City of Lone Tree Sales/Use Tax Division 9220 Kimmer Drive, Ste. 100	Lone Tree	80124
CO	City of Northglenn	City of Northglenn Finance Department PO Box 5305	Denver	80217-5305
CO	Colorado Department of Revenue	Colorado Department of Revenue 1375 Sherman Street	Denver	80261-0013
CO	Town of Dillon	Town of Dillon 275 Lake Dillon Dr PO Box 8	Dillion	80435-0008

State	Payee Name	Address	City	Zip Code
DC	DC Treasurer	DC Treasurer Dept of Consumer & Regulatory Affairs PO Box 96081	Washington	20090
DC	DC Treasurer/DCRA	DC Treasurer DCRA Master Business License Center 941 N Capital ST NE, First Floor	Washington	20002
DE	City of Dover	City of Dover Planning & Inspections PO Box 475	Dover	19903-0475
DE	Delaware Division of Revenue	Delaware Division of Revenue PO Box 8750	Wilmington	19899-8750
FL	Broward County Revenue	Broward Cnty Revenue Collector Governmental Center Annex 115, S Andrews Avenue	Ft. Lauderdale	33301-1895
FL	City of Altamonte Springs	City of Altamonte Springs Business Tax Receipts 225 Newburyport Ave	Altamonte Springs	32701-3697
FL	City of Aventura	City of Aventura Community Dev Dept 19200 W Country Club Drive	Aventura	33180
FL	City of Clearwater	City of Clearwater Development Services Dept. 100 S. Myrtle Ave	Clearwater	33758-4748
FL	City of Coral Gables	City of Coral Gables PO Drawer 141549	Coral Gables	33114-1549
FL	City of Fort Lauderdale	City of Ft. Lauderdale Occupational License Division PO Box 31689	Tampa	33631-3689
FL	City of Gainesville	City of Gainesville PO Box 49 Station 47	Gainesville	32602-0490
FL	City of Key West	City of Key West Licensing Office PO Box 1409	Key West	33041-1409
FL	City of Ocoee	City of Ocoee 150 N Lakeshore Dr	Ocoee	34761

State	Payee Name	Address	City	Zip Code
FL	City of Orlando	City of Orlando Business License 400 S Orange Ave 1st Floor	Orlando	32802-4990
FL	City of Panama City Beach	City of Panama City Beach Business License Registration Dept. 110 S. Arnold Rd	Panama	32413
FL	City of Plantation	City of Plantation PO Box 19270	Plantation	22218-9270
FL	City of Sarasota	City of Sarasota Occupational Licensing PO Box 1058	Sarasota	34230
FL	City of St. Petersburg	City of St. Petersburg Occupational Tax Section PO Box 2842	St. Petersburg	33731
FL	City of Tallahassee	City of Tallahassee Revenue Division Box A4, 300 South Adams Street	Tallahassee	32301-1731
FL	City of Tampa	City of Tampa PO Box 2200	Tampa	33601-2200
FL	City of Winter Park	City of Winter Park Attn: Permits and Licensing 401 Park Avenue South	Winter Park	32789-4319
FL	Collier County Tax Collector	Collier County Tax Collector 2800 N Horseshoe Drive	Naples	34104
FL	Doug Belden, Tax Collector	Doug Belden, Tax Collector PO Box 172920	Tampa	33672-0920
FL	Duval County Tax Collector	Duval City Tax Collector Office 231 E Forsyth St. Rm 130	Jacksonville	32202-3369
FL	Earl K Wood	Earl K Wood Orange County Tax Collector PO Box 545100	Orlando	32854-5100
FL	Lee County Tax Collector	Lee County Tax Collector 2480 Thompson Street	Fort Meyers	33901

State	Payee Name	Address	City	Zip Code
FL	Martin County Tax Collector	Martin County Tax Collector 3485 SE Willoughboy Blvd	Stuart	34994
FL	Miami Dade County Tax Collector	Miami Dade County Tax Collector Local Business Tax Section PO Box 13701	Miami	33101-3701
FL	Monroe County	Monroe County Tax Collector FL PO Box 1129	Key West	33041-1129
FL	Pasco County Tax Collector	Pasco Cnty Tax Collector PO Box 276	Dade City	33526-0276
FL	Sarasota County Tax Collector	Sarasota County Tax Collector 101 S Washington Blvd	Sarasota	34236-6993
FL	Seminole County	Seminole County Tax Collector PO Box 630	Sandford	32772-0630
FL	Tax Collector Palm Beach	Tax Collector Palm Beach County PO Box 3353	West Palm	33402-3353
FL	Village of Pinecrest	Village of Pinecrest 12645 Pinecrest Parkway	Pinecrest	33156
FL	Village of Wellington	Village of Wellington 12794 W. Forest Hill Blvd Suite 23	Wellington	33414
GA	Athens-Clarke County	Athens-Clarke County Dept of Finance Bus Tax Office PO Box 1748	Athens	30603
GA	Augusta License & Insp Dept	Augusta License & Inspection 1815 Marvin Griffin RD PO Box 9270	Augusta	30916-9270
GA	City of Atlanta	City of Atlanta General Business License PO Box 932053	Atlanta	31193
GA	City of Douglasville	City of Douglasville PO Box 219	Douglasville	30133
GA	City of Dunwoody	City of Dunwoody 41 Perimeter Center East, Suite 250	Dunwoody	30346

State	Payee Name	Address	City	Zip Code
GA	City of Snellville	City of Snellville 2342 Oak Road, 2nd Floor	Snellville	30078-2361
GA	Cobb County Business license	Cobb County Business License Division PO Box 649	Marietta	30061-0649
GA	Dekalb County	Dekalb County Division of Internal Audit And Licensing Post Office Box 100020	Decatur	30031-7020
GA	Fosyth County Business	Forsyth County Business License 110 East Main Street Suite 100	Cummings	30040
GA	Gwinnett County			
IA	City of Davenport	City of Davenport 226 West 4th Street	Davenport	52801
ID	City of Chubbuck	City of Chubbuck PO Box 5604, 5160 Yellowstone Ave	Chubbuck	83202-0006
IL	Chicago Department of Revenue	Chicago Department of Revenue 8034 Innovation Way	Chicago	60682
IL	Chicago Department of Revenue	City of Chicago Business License Renewal Application 22615 Network Place	Chicago	60673-1226
IL	CITY OF EVANSTON	City of Evanston Evanston Business License Collections 2100 Ridge Ave, Ste 1300	Evanston	60201
IL	City of Fairview Heights	City of Fairview Heights City Collector 10025 Bunkum Road	Fairview Heights	62208
IL	Village of Bolingbrook	Village of Bolinbrook 375 W Briar Cliff Rd	Bolingbrook	60440
IL	Village of Chicago Ridge	Village of Chicago Ridge-IL 10455 S. Ridgeland	Chicago Ridge	60415

State	Payee Name	Address	City	Zip Code
IL	Village of Gurnee	Village of Gurnee Attn: Revenue Collection Clerk 325 N O'Plaine Road	Gurnee	60031-2639
IL	Village of La Grange	Village of La Grange Business License 53 S La Grange Rd PO Box 668	La Grange	60525-0668
IL	Village of Matteson	Village Matteson 4900 Village Commons	Matteson	60443
IL	Village of Mt. Prospect	Village of Mt. Prospect 50 S. Emerson St.	MT. Prospect	60056
IL	Village of Norridge	Village of Norridge 4000 N. Olcott Avenue	Norridge	60706
IL	Village of Oak Park	Village of Oak Park 123 Madison	Oak Park	60302
IL	Village of Orland Park	Village of Orland Park Development Services Dept 14700 Ravina Avenue	Orland Park	60462
IL	Village of Schaumburg	Village of Schaumburg 101 Schaumburg Court	Schaumburg	60193
IL	Village of Wilmette	Village of Wilmette 1200 Wilmette Ave	Wilmette	60091
IN	Town of Highland	Town of Highland Highland Municipal Building 3333 Ridge Road	Highland	46322
KS	City of Manhattan	City of Manhattan 1101 Poyntz Avenue	Manhattan	66502-5497
KS	City of Shawnee	City of Shawnee 11110 Johnson Dr.	Shawnee	66203-9981
KY	City of Ashland	City of Ashland License Division PO Box 1839	Ashland	41101
KY	City of Jeffersontown	City of Jeffersontown KY 10416 Watterson Trail	Jeffersontown	40299

State	Payee Name	Address	City	Zip Code
KY	City of St. Matthews	City of St Matthews Business License Department PO Box 70697	Louisville	40257-0097
LA	City of New Orleans	City of New Orleans Department of Finance 1300 Perdido of Finance	New Orleans	70112
LA	Jefferson Parish Sheriff's Office	Jefferson Parish Sheriff's Office Bureau of Rev. & Tax. Sales Tax Division PO Box 248	Gretna	70054-0248
LA	Louisiana Department of Agriculture & Forestry	Louisiana Department of Agriculture & Forestry PO Box 91081	Baton Rouge	70821-9081
LA	Parish and City Treasurer	Parish and City Treasurer Finance Dept-Revenue Division PO Box 2950	Baton Rouge	70821
MA	City of Boston	City of Boston Entertainment Licensing Div. Room 817, Boston City Hall	Boston	02201
MA	City of Boston	City of Boston Office of the City Clerk RM 601, One City Hall Plaza	Boston	02201
MA	City of Cambridge	City of Cambridge 795 Massachusetts Ave.	Cambridge	02139
MA	City of Cambridge	City of Cambridge Cambridge License Commission 831 Massachusetts Ave.	Cambridge	02139
MA	City of Marlborough	City of Marlborough Licensing Board Walker Bldg 255 Main St., RM 101	Marlborough	01752
MA	City of Methuen	City of Methuen Licensing Department Searless Bldg., 41 Pleasant St, Room 112	Methuen	01844
MA	City of Newton	City of Newton License Department 1000 Commonwealth Ave	Newton	02459-1449

State	Payee Name	Address	City	Zip Code
MA	City of Peabody	City of Peabody 24 Lowell Street, PO Box 3047	Peabody	01960
MA	City of Taunton	City of Taunton City Clerk 15 Summer Street	Taunton	02780
MA	Commonwealth of Massachusetts	Commonwealth of Massachusetts 600 Washington Street	Boston	02111
MA	North Attleboro Town Clerk	Town of North Attleborough	North Attleborough	02761
MA	Town of Barnstable	Town of Barnstable Building Commissioner 200 Main ST	Hyannis	02601
MA	Town of Braintree	Town of Braintree Dept of Weights & Measures 90 Pond Street	Braintree	02184
MA	Town of Braintree	Town of Braintree One JFK Memorial Drive	Braintree	02184
MA	Town of Burlington	Town of Burlington 29 Center Street	Burlington	01803
MA	Town of Dedham	Town of Dedham Town Clerk Office PO Box 306	Dedham	02027
MA	Town of Mansfield	Town of Mansfield Weights and Measures 6 Park Row	Mansfield	02048
MA	Town of North Attleboro	Town of North Attleborough	North Attleborough	02761
MA	Town of Shrewsbury	Town of Shrewsbury 100 Maple Ave	Shrewsbury	01545
MA	Town of Swansea	Town of Swansea Town Clerk 81 Main Street	Swansea	02777
MA	Town of Wareham	Town of Wareham 54 Marion Road	Wareham	91203

State	Payee Name	Address	City	Zip Code
MD	Allegany County Clerk	Allegany County Clerk Clerk Circuit County Allegany 30 Washington St.	Cumberland	21502
MD	Clerk of the Circuit Court	Clerk of Circuit Court, Peggy Magee 14735 Main St	Upper Marlboro	20772-9987
MD	Clerk of the Circuit Court	Clerk of the Circuit Court, Dennis J Weaver Washington County 95 W Washington St	Hagerstown	21740
MD	Clerk of the Circuit Court	Clerk of the Circuit Court, Donald B. Sealing II 55 North Court Street	Westminster	21157-5115
MD	Clerk of the Circuit Court	Clerk of the Circuit Court, Peggy Magee 14735 Main St.	Upper Marlboro	20772-9987
MD	Clerk of the Circuit Court	Clerk of the Circuit Court, Robert P Duckworth PO Box 71	Annapolis	21404-0071
MD	Clerk of the Circuit Court	Clerk of the Circuit Court, Sandra Dalton 100 West Patrick Street	Frederick	21701
MD	Clerk of the Circuit Court	Clerk of the Circuit Court, Sharon L Hancock PO Box 970	Laplata	20646
MD	Clerk of the Circuit Court	Clerk of the Circuit Court, Suzanne Mensh 401 Bosley Avenue	Towson	21204-6754
MD	Clerk of the Circuit Court	Margaret D Rappaport, Clerk Circuit Court 9250 Bendix Road	Columbia	21045
MD	Montgomery County Circuit Court	Montgomery CNTY Circuit Court, Loretta E Knight 50 Maryland Avenue Room 111	Rockville	20850
MI	Birch Run Township	Birch Run Township 8425 Main St PO Box 152	Birch Run	48415

State	Payee Name	Address	City	Zip Code
MI	Charter Township of Flint	Charter Township of Flint 1490 South Dye Road	Flint	48532
MI	City of Ann Arbor	City of Ann Arbor Treasurer 100 N Fifth Avenue PO Box 8647	Ann Arbor	48107
MI	City of Grosse Pointe	City of Grosse Pointe 17147 Maumee	Grosse Pointe	48230
MI	City of Novi	City of Novi Novi City Clerk's Office 45175 W. Ten Mile Rd	Novi	48375
MI	City of Roseville	City of Roseville City Clerk PO Box 290	Roseville	48066
MI	City of Southgate	City of Southgate Office of the City Clerk 14400 Dix Toledo Highway	Southgate	48195
MI	City of Taylor	City of Taylor City Clerks Office 23555 Goddard Rd	Taylor	48180
MI	City of Utica	City of Utica 7550 Auburn Road	Utica	48317-5279
MI	Southfield Township	Township of Southfield 18550 Thirteen Mile Road	Southfield	48025
MI	Village of Birch Run	Village of Birch Run PO Box 371	Birch Run	48415
MO	City of Ballwin	City of Ballwin 14811 Manchester Rd	Ballwin	63011

State	Payee Name	Address	City	Zip Code
MO	CITY OF BRENTWOOD	City of Brentwood 2348 S Brentwood Blvd	Brentwood	63144
MO	City of Chesterfield	City of Chesterfield 690 Chesterfield Parkway West	Chesterfield	63017
MO	City of Creve Coeur	City of Creve Coeur 300 North New Ballas Road	Creve Coeur	63141
MO	City of Lees Summit	City of Lees Summit 220 SE Green Street	Lees Summit	64063-1600
MO	City of Springfield	City of Springfield Dept of Finance License Div PO Box 8368	Springfield	65801-8368
MO	City of ST Peters	City of St Peters PO Box 9 Attn: Business Licensing	St Peters	63376-0090
MO	City of St. Joseph	City of St. Joseph 1100 Frederick Avenue	Saint Joseph	64501
MO	City Treasurer	City Treasurer PO Box 840101	Kansas City	64184-0101
MO	Collector of Revenue	Collector of Revenue 940 N. Boonville Ave.	Springfield	65802
MO	Collector of Revenue	Collector of the Revenue 411 Jules Street Ste 123	Saint Joseph	64501
MO	Director of Revenue	Director of Finance Licensing Division 41 South Central Avenue	St. Louis	63105

State	Payee Name	Address	City	Zip Code
MO	Platte County Collector	Platte County Collector Administration Bldg. 415 Third St. Ste. 40	Platte City	64079
MO	St. Charles County Collector	St Charles County Collector 201 N Second St	St Charles	63301
MS	City of Flowood	City of Flowood 2101 Airport Road PO Box 320069	Flowood	39232-0069
MT	City of Billings	City of Billings Department of Finance PO Box 1178	Billings	59103
MT	CITY OF BOZEMAN	City of Bozeman 121 N Rouse Ave	Bozeman	59711-1230
MT	One Stop Licensing	State of Montana Department of Revenue PO Box 8003	Helena	59604
MT	State of Montana	State of Montana Department of Revenue PO Box 8003	Helena	59604
NC	City of Concord	City of Concord 26 Union St South PO Box 308	Concord	28026-0308
NC	City of Greensboro	City of Greensboro Collection Division Privilege Section PO Box 26118	Greensboro	27402-6118

State	Payee Name	Address	City	Zip Code
NC	City of Hendersonville-NC	City of Hendersonville-NC PO Box 1760	Hendersonville	28793-1760
NC	City of Raleigh	City of Raleigh PO Box 590	Raleigh	27602
NC	City of Winston-Salem	City of Winston-Salem Revenue Collector PO Box 2756	Winston-Salem	27102-2756
NC	City-County Tax Collector	City-County Tax Collector Business Tax Collection Division PO Box 1400	Charlotte	28201-1400
NC	Town of Boone-NC	Town of Boone Drawer 192	Boone	28607
NC	Town of Cary	Town of Cary Collections Division PO Box 8049	Cary	27512-8049
NC	Town of Chapel Hill	Town of Chapel Hill 405 Martin Luther King Jr Blvd	Chapel Hill	27514
NC	Town of Southern Pines	Town of Southern Pines PO Box 600	Southern Pines	28388-0600
NE	Nebraska Department of Revenue	Nebraska Department of Revenue PO Box 94818	Lincoln	68509-4818
NH	City of Concord Health Svcs	City of Concord Health Svcs 37 Green St	Concord	03301
NH	State of New Hampshire	State of New Hampshire NH DRA Collection Division PO Box 454	Concord	03302-0454

State	Payee Name	Address	City	Zip Code
NH	Town of Salem NH	Town of Salem NH Sunday Sales/Municipal Office 33 Geremonty Drive	Salem	03079-3390
NJ	Borough of Eatontown	Borough of Eatontown Board of Health Eatontown 47 Broad St	Eatontown	07724
NJ	Borough of Paramus	Borough of Paramus Business License Division Jockish Square	Paramus	07652
NJ	New Jersey Div. Of Fire & Safety	New Jersey Division of Fire & Safety PO Box 809	Trenton	08625-0809
NJ	State of New Jersey	State of New Jersey Litter Control PO Box 274	Trenton	08646
NM	City of Albuquerque	City of Albuquerque PO Box 1313	Albuquerque	87103-1313
NM	City of Gallup-NM	City of Gallup-NM 110 W Aztec PO Box 1270	Gallup	87305
NM	City of Santa Fe	City of Santa Fe 200 Lincoln Ave PO Box 909	Sante Fe	87504
NV	City of Henderson	City of Henderson Finance Department PO Box 95007	Henderson	89009-5007

State	Payee Name	Address	City	Zip Code
NV	City of Las Vegas	City of Las Vegas Dept. of Finance & Business PO Box 52799	Phoenix	85072
NV	City of Reno	City of Reno Business License Renewals PO Box 1900	Reno	89505
NV	Clark County Business license	Clark County Dept of Business License 500 S Grand Central Pkwy 3rd FL PO Box 551810	Las Vegas	89155
NV	State of Nevada	State of Nevada Business License Renewal PO Box 52614	Phoenix	85072-2614
NY	New York City Dept. of Finance	New York City Dept of Finance P.O. Box 5150	Kingston	12402-5150
NY	Town of Babylon	Town of Babylon 200 E Sunrise Highway	Lindenhurst	11757
OK	City of Bartlesville	City of Bartlesville Accounts Receivable 401 S Johnstone Avenue	Bartlesville	74003-6619
OK	Oklahoma Tax Commission	Oklahoma Tax Commission PO Box 269057	Oklahoma City	73126-9057
OR	City of Beaverton	City of Beaverton Business License 4755 SW Griffin Dr. PO Box 4755	Beaverton	97076-4755
OR	City of Gresham	City of Gresham 1333 NW Eastman Parkway	Gresham	97030-3813

State	Payee Name	Address	City	Zip Code
OR	City of Klamath Falls	City of Klamath Falls OR PO Box 237	Klamath Falls	97601
OR	City of Salem Oregon	City of Salem Oregon City Hall 555 Liberty St SE	Salem	97301
OR	City of Tualatin	City of Tualatin 18880 SW Martinazzi Ave	Tualatin	97062
PA	Borough of Wyomissing	Borough of Wyomissing Borough Hall 22 Reading Blvd	Wyomissing	19610-2083
PA	Central Tax Bureau of PA, Inc.	Central Tax Bureau of PA, Inc PO Box 308	Berwick	18603-0308
PA	Central Valley School District	Central Valley School District Mercantile Tax Collector 704 Pine St.	Aliquippa	15001
PA	City of Hermitage	City of Hermitage Business License Tax Return 800 N Hermitage Road	Hermitage	16148
PA	County of Bucks	County of Bucks Bucks County Weights & Measurements 50 N Main St.	Doylestown	18901
PA	County of Northampton	County of Northampton Division of Weights & Measures 669 Washington St.	Easton	18042-7471
PA	Cumberland County	Cumberland County 310 Allen Road Suite 701	Carlisle	17013

State	Payee Name	Address	City	Zip Code
PA	HAB-BPT	HAB-BPT PO Box 915	Bangor	18013-0915
PA	Keystone Collections Group	Keystone Collections Group 546 Wendel Road	Irwin	15642-4582
PA	Lower Merion SD Township	Lower Merion SD Township 75 East Lancaster	Ardmore	19003-2376
PA	Middletown Township	Middletown Township FSI 3 Municipal Way	Langhorne	19047
PA	Montgomery Township OPT	Montgomery Township OPT Business Tax Office PO Box 511	Montgomeryville	18936-0511
PA	Municipality of Monroeville	Municipality of Monroeville Business Tax Office 2700 Monroeville Blvd	Monroeville	15146-2388
PA	North Coventry Township	North Coventry Township Keystone Tax Bureau PO Box 441	Southeastern	19399
PA	North Hills School District	North Hills School District Tax Office PO Box 360063	Pittsburgh	15251-6063
PA	Plymouth Township PA	Plymouth Township PA 700 Belvoir Rd	Plymouth Meeting	19462
PA	Springfield TWP OPT	Springfield Township OPT Margaret A Young 50 Powell Rd.	Springfield	19064-2446
PA	Tax Officer - Wilson School District	Tax Officer - Wilson School District 2601 Grandview Blvd.	West Lawn	19609-1324

State	Payee Name	Address	City	Zip Code
PA	Township of Palmer	Township of Palmer 3 Weller Place PO Box 3039	Palmer	18043
PA	Township of Whitehall	Township of Whitehall Business Privilege License 3221 Macarthur Road	White Hall	18052-2994
PA	Upper Merion Township	Upper Merion Township OPT Tax Collector 175 Valley Forge Rd	King of Prussia	19406
PA	Weights & Measures County of Delaware	Weights & Measures County of Delaware 201 W Front St	Media	19063
PA	Westmoreland County	Westmoreland County Bureau of Weights and Measures 194 Donohoe Road	Greensburg	15601
PA	York Adams Tax Bureau	York Adams Tax Bureau 1415 N Duke Street PO Box 15627	York	17405
RI	CITY OF CRANSTON	City of Cranston City Clerk 869 Park Ave	Cranston	02910
RI	City of Warwick Police	City of Warwick Attn: Licensing 99 Veterans Memorial Dr.	Warwick	02886-4617
RI	State of Rhode Island	State of Rhode Island Division of Taxation One Capital Hill	Providence	02908-5802

State	Payee Name	Address	City	Zip Code
RI	Town of South Kingstown	Town of South Kingstown Town Clerks Office PO Box 31	Wakefield	02880-0031
SC	City of Charleston	City of Charleston Revenue Collections Div PO Box 22009	Charleston	29413-2009
SC	City of Sumter	City of Sumter License Division PO Box 1449	Sumter	29151
SD	CRST Revenue Department	CRST Revenue Department PO Box 590	Eagle Butte	57625
TN	Shelby County Clerk	Tennessee Dept of Revenue Andrew Jackson State Office 500 Deadrick Street	Nashville	37242
TN	Tennessee Dept. of Revenue	Tennessee Dept of Revenue Andrew Jackson State Office 500 Deadrick Street	Nashville	37242
TX	City of Fort Worth Water Dept	City of Fort Worth Water Dept Retreatment Services 920 Fournier St	Fort Worth	76102
TX	City of Houston Sign Administration	City of Houston Sign Administration PO Box 61167	Houston	77208-1167
UT	City of Logan	City of Logan Business License Division 255 N Main	Logan	84321

State	Payee Name	Address	City	Zip Code
UT	City of Provo Utah	City of Provo Utah Licensing Division PO Box 1849	Provo	84603-1849
UT	Murray City Corporation	Murray City Corporation Recorders Office PO Box 57520	Murray	84157-0520
VA	Arlington County Treasurer	Arlington County Treasurer PO Box 1757	Merrifield	22116-1757
VA	City of Fairfax	Treasurer of Fairfax City Hall Room 224 10455 Armstrong Street	Fairfax	22030
VA	City of Newport News	City of Newport News 2400 Washington Ave	Newport News	23607-4384
VA	City of Vienna	City of Vienna Office of The Treasurer PO Box 5097	Vienna	26105
VA	City of Virginia Beach	Commissioner of the Revenue 2401 Courthouse Drive	Virginia Beach	23456-9002
VA	City of Winchester	City of Winchester Commissioner of the Revenue 15 North Cameron Street PO Box 706	Winchester	22604
VA	City Treasurer-City of Fredericksburg	City Treasurer Box 644 City Hall	Fredericksburg	22404
VA	County of Fairfax	County of Fairfax Dept. of Administration PO Box 10203	Fairfax	22035-0203

State	Payee Name	Address	City	Zip Code
VA	County of Henrico, Virginia	County of Henrico Virginia Dept. of Revenue PO Box 90775	Henrico	23273-0775
VA	County of Loudoun	County of Loudoun 1 Harrison Street SE 1st FL PO Box 8000	Leesburg	20177-9804
VA	County of Loudoun	County of Loudoun 15 North Cameron Street PO Box 8000	Leesburg	20177-9804
VA	Prince William County	Prince William County Tax Administration Div PO Box 2467	Prince William	22195-2467
VA	Town of Warrenton	Town of Warrenton PO Drawer 341	Warrenton	20188-0341
VA	Virginia Dept. of Taxation	Virginia Dept. of Taxation PO Box 405	Richmond	23218-0405
WA	City of Burlington	City of Burlington WA 833 S. Spruce Street	Burlington	98233
WA	City of Everett	City of Everett WA Business Tax Division 2930 Wetmore Ave	Everett	98201
WA	City of Federal Way	City of Federal Way Business License PO Box 9718	Federal Way	98063-9718

State	Payee Name	Address	City	Zip Code
WA	City of Kelso	City of Kelso Tax Dept. PO Box 819	Kelso	98626-0078
WA	City of Lynnwood	City of Lynnwood 19100 44th Ave West PO Box 5008	Lynnwood	98046-5008
WA	City of Olympia	City of Olympia City Treasurer PO Box 2009	Olympia	98507-2009
WA	City of Puyallup	City of Puyallup PO Box 314	Seahurst	98062
WA	City of Redmond	City of Redmond Business License PO Box 3745	Seattle	98124-3745
WA	City of SeaTac	City of Sea Tac 4800 South 188th Street	Sea Tac	98188-8605
WA	City of Seattle	City of Seattle Revenue and Consumer Affairs PO Box 34904	Seattle	98124-1904
WA	City of Seattle	City of Seattle Revenue and Consumer Affairs PO Box 34907	Seattle	98124-1907
WA	City of Spokane	City of Spokane Treasurer Dept of Taxes & Licenses W 808 Spokane Falls Blvd	Spokane	99201-3336

State	Payee Name	Address	City	Zip Code
WA	City of Tacoma	City of Tacoma Finance Dept/Tax & Lic Dept PO Box 11640	Tacoma	98411
WA	City of Tukwila	City of Tukwila 6200 Southcenter Blvd	Tukwila	98188-2544
WA	City of Union Gap	City of Union Gap 102 W. Ahtanum Rd. PO Box 3008	Union Gap	98903-0008
WA	City of Vancouver	City of Vancouver PO Box 8995	Vancouver	98668-8995
WA	Department of Licensing	Department of Licensing Master License Service PO Box 9034	Olympia	98507-9034
WI	City of Fond Du Lac	City of Fond Du Lac 160 S Macy St PO Box 150	Fond Du Lac	54936-0150
WI	City of Madison	City of Madison PO Box 2984	Madison	53701-2984
WI	City of Milwaukee Health Dept.	City of Milwaukee Health Dept 841 N. Broadway RM 315	Milwaukee	53202
WI	Village of Ashwabenon	Village of Ashwabenon 2155 Holmgren Way	Green Bay	54304-4605
WI	Village of Greendale	Village of Greendale 6500 Northway	Greendale	53129
WI	Wisconsin Dept. of Revenue	Wisconsin Dept of Revenue PO Box 93208	Milwaukee	53293-0208

State	Payee Name	Address	City	Zip Code
WV	Business Registration Certificate	WV State Tax Dept. Internal Auditing Div. PO Box 2666	Charleston	25330-2666
WV	City of Bridgeport	City of Bridgeport Business Tax Department PO Box 1310	Bridgeport	26330-6310
WV	City of Charleston WV	City of Charleston WV Charleston Taxes and Fees PO Box 7786	Charleston	25356-0786
WV	City of Martinsburg	City of Martinsburg 232 N Queen Street PO Box 828	Martinsburg	25402
WV	City of Vienna	City of Vienna Office of the Treasurer PO Box 5097	Vienna	26105
WV	Village of Barbourville	Village of Barbourville PO Box 266	Barboursville	25504
WV	WV State Tax Department	WV State Tax Dept. Internal Auditing Div. PO Box 2666	Charleston	25330-2666

IMPORT TAX PAYEE

U.S. Customs and Border Protection
Cashier
2nd Floor
477 Michigan Avenue
Detroit, Michigan 48226